



**THE EFFECT OF INTERNAL CONTROL SYSTEM, APPARATUS COMPETENCE,
INTERNAL SUPERVISION ON ACCOUNTABILITY AND PERFORMANCE OF
FINANCIAL MANAGERS OF MAKASSAR CITY GOVERNMENT**

Oleh:

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ABSTRACK

This study was conducted to analyze the influence of leadership, Islamic motivation, and organizational commitment on job satisfaction, analyze the effect of job satisfaction on performance, analyze the influence of leadership, Islamic motivation, and organizational commitment on performance, analyze the influence of leadership, Islamic motivation, and commitment to performance through job satisfaction. The object of this research is the Land Agency Office of Gowa Regency with a total sample of 125 employees from a population of 182 employees (based on position). This sample was taken based on the probability sampling technique with the purposive sampling method. The data were analyzed using the AMOS SEM program. The results of this study indicate that leadership style has a positive and significant effect on job satisfaction, Islamic motivation has a positive and significant effect on job satisfaction, organizational commitment has a positive and significant effect on job satisfaction, job satisfaction has a positive and significant effect on performance, leadership style has a positive and significant effect on performance, Islamic motivation has a positive and significant effect on performance, organizational commitment has a positive and insignificant effect on performance, leadership style through job satisfaction has a positive and insignificant effect on performance, Islamic motivation has a positive and significant effect on performance through job satisfaction, and organizational commitment has an effect positive is not significant on performance.

Keywords: *Leadership Style, Islamic Motivation, Organizational Commitment, Job Satisfaction, and Performance.*

INTRODUCTION

Human resource management is the art and science of managing human resources in organizations. Human resources play an important role in achieving the vision and mission. Performance achievement is largely determined by human factors in the organization, including government organizations. The main key to realizing a good government organization is starting by improving human resources properly and correctly. Civil servants as the main human resources of government

organizations are increasingly required to have the ability to deal with agency names and work dynamics that are increasingly competitive. The government is increasingly required to continuously improve its performance in order to provide the best service. People are aggressively demanding that they organize good governance in line with the development of public knowledge and information disclosure in this era of globalization. Leaders have a very important role in human life because they are not only givers of orders but can also be regulators and directions for those who follow them to stay on the straight and right path. Leaders in carrying out their mandate will determine the success of an institution. There have been many examples of an agency experiencing problems caused by the quality and leadership style of a leader, but on the other hand, it is not only someone's leadership factor that causes this but also the problem of service to the community. With good cooperation, the steps to achieve a goal will be maximized. Lack of leadership supervision in every job so that employees feel less able to carry out their duties and responsibilities which results in decreased employee performance, but on the other hand it is not only leadership factors that cause these factors, motivation, and commitment of an employee. Because an organization needs good collaboration between leaders and the people they lead, for example, how is a good committed employee in achieving maximum performance? To excite employees, they need leadership as a basis for motivation to keep their goals in harmony with the goal of achieving good performance. Each work unit is equipped with standard operating procedures (SOP) as written guidelines that are used to encourage and mobilize each group to achieve organizational goals. Standard operating procedures are very important in improving the quality of public services. Standard operating procedures aim to ensure that employees in carrying out their main tasks and functions can maintain consistency and level of performance within their work unit teams and clarify their respective authorities and responsibilities. This is important in order to avoid duplication, inefficiency, failure and errors.

The performance of an organization will be optimal if its employees perform optimally. Employees will be motivated to work optimally if they feel there is high job satisfaction so that employees are motivated in carrying out their work and getting results in accordance with the commitments set and the right ones are important factors that can affect employee satisfaction and performance. The leader of an organization must be responsible and strive so that the employees he leads can feel high job satisfaction and are able to encourage them to show optimal performance. In Indonesia, certificates of land rights apply as strong evidence as confirmed in Article 19 paragraph (2) Letter C of the Basic Agrarian Law for land rights, waqf land, management rights, ownership rights over flat units and mortgage rights, each of which has been recorded in the land book involved. In Article 32 paragraph (1) of Government Regulation Number 24 of 1997 which contains a certificate is "a certificate of proof of rights that applies as a strong evidence tool regarding physical data and juridical data contained therein, as long as the physical data and juridical data are in accordance with the data provided is in the letter of measurement and the land book in question". Cases arise regarding the performance of employees in land certificate services in Indonesia, which are quoted from the online problem of land certificate services, which have not been completed for one year even though they have been paid for. This invites complaints from the public as if to emphasize the fact that the existing services are not yet optimal, the land problems that occur are problems that must be resolved and are the responsibility of the Land Office.

Leadership style is the way a leader influences the behaviour of the group of people he leads to achieving the desired goals. The right leadership style is the main determining factor in achieving job satisfaction and good performance. Improper application of leadership styles can be a major obstacle to achieving employee job satisfaction so achieving maximum performance is difficult to realize. The application of the right leadership style has always been an interesting challenge for a leader. Natsir (2015) in his dissertation that leadership style has a positive and significant effect on the job satisfaction of employees within the Bantaeng Regency government. Different things were previously

stated by Simanungkalit and Setyaningsih (2019) in the results of their research on employees of PT. Lion Mentari Airlines' leadership style has no significant effect on job satisfaction. Rise, et al. (2010) in the results of their research that task-oriented and employee-oriented leadership styles either partially or simultaneously have a positive and significant effect on the performance of employees of PT. Semen Gresik (Persero) Tbk. The same thing was stated by Roscahyo and Private (2013) in the results of their research on Sitti Khadijah Hospital Sidoarjo employees that democratic, authoritarian and free-control leadership styles either partially or simultaneously have a positive and significant effect on employee performance. The results of this study are different from what Maita (2014) stated in his dissertation that leadership style has a negative and significant effect on the performance of civil servants in Banggai Regency. The results of Maita's research are in line with Idarwaty's (2013) in his dissertation that leadership style has a negative effect on teacher performance in vocational high schools in South Sulawesi Province. In the Leadership Style Phenomenon that occurs in the Gowa Land Office, leaders are more likely to follow the regulations per the Constitution and their derivatives such as Ministerial Decrees, Ministerial Instructions and Ministerial Circulars. Service is often slow, however, the high value of land and many parties with an interest in land have resulted in land problems with many recorded and unrecorded events, making it difficult for the current generation to try to reconstruct land problems that have occurred for a long time. Sometimes the existing evidence related to land issues is intentionally omitted by irresponsible individuals so that it is difficult for us to know how the land problem occurred. Therefore, leaders must be careful to parse a land issue, that the leadership role is a dynamic aspect of an organization. When someone gets a mandate to occupy a position, he has a very important role to advance the organization. But back to the leader self, whether he hesitated or he was sure of his decision.

Leadership in the Gowa Land Office greatly affects employee performance. In terms of public services, it is important to achieve the goals and objectives of every organization and agency. One of the government institutions that provide public services is the Ministry of Agrarian Affairs and Spatial Planning. To provide excellent service to the community. BPN RI has made land service innovations. Various innovations have been implemented by the Central BPN, the Provincial BPN Regional Office and the Regency/City Land Area Offices scattered throughout the country. The Gowa Land Office, which was held at the Land Office Service Counter, was carried out to facilitate services in the land sector, shorten the bureaucratic flow of services in the land sector, realize the expectations of community service users in the land sector and realize the commitment of BPN RI to provide fast and accurate services. In addition, this effort is expected to reduce the role of brokers who cause "high costs" in managing land services. The Gowa Land Office is implemented for certain types of land services. The types of land services in One Day Service at each Land Office are carried out based on the availability of land data, human resources and available information and communication technology infrastructure. Some of the land services in the One Day Service program are:

1. Certificate Checking
2. Mortgage Removal (Roya)
3. Property Rights Registration Based on Decree
4. Rights Enhancement / Change of Rights
5. Transfer of Rights
6. Land Registration Certificate (SKPT),
7. Extension of Rights without Replacement of Blanks
8. Recording of Confiscations and
9. Registration of Blocks

Improving services in the land sector must receive support from the government so that it can produce the expected output. This support is supported by the issuance of Regulation of the Head of the National Land Agency of the Republic of Indonesia Number 6 of 2013 concerning Public Information

Services in the BPN RI Environment. Employee performance will be high if it is supported by good employee performance motivation. Motivation is an impulse that forms the basis of an individual's enthusiasm to do something to achieve certain goals. Understanding what motivates employees, will help improve employee performance in achieving their goals. Good performance will also be realized if the factors that affect the performance are fulfilled properly. Another factor that can affect employee performance is motivation, a leader in his leadership further increases motivation to improve the performance and performance of employees. Providing motivation at work is an effort to generate and maintain good behaviour that has to do with performance. Motivation is also the effort, encouragement, and enthusiasm of the employees' work which is carried out without any coercion and full of high commitment. Work motivation in Islam is an effort to earn a living which is also an element of worship, with an orientation not only for life in this world but also for life in the afterlife. In providing motivation to the performance of the office must know the characteristics contained in employees. Robbins and Judge (2015) Motivation is a process that describes a person's strength, direction, and persistence in an effort to achieve goals.

Along with the growth of increasingly sophisticated technology that advances from year to year, then all operational activities should be based on Islamic principles. It is irrelevant if the management carried out in Islamic business is still free, that is, it does not adhere to any principles. Therefore, ethical and spiritual-based management is needed where the Qur'an and Hadith are the guidelines for the entire system of Islam. The creation of humans in the world is only worshipping God, which means that all human activities must contain elements of worship/spirituality and be oriented towards the hereafter. So sharia-based management must be applied in managing organizational resource problems where the management consists of Islamic values that harmonize the balance of various aspects, physical and spiritual, the world and the hereafter, personal and other people. Work motivation in Islam is to earn a living which is part of worship. Work motivation in Islam is not only fulfilling a living but as an obligation to worship Allah after other fard prayers. Working to earn a living is a special thing in the view of Islam. Allah has promised those who believe and do good works that for them Allah's forgiveness and a great reward (Surah Al-Maidah verse 9).

Islamic work motivation is very important to improve the quality of human resources in carrying out their activities, therefore human resources in a company must have good Islamic work motivation to produce satisfactory performance. Providing motivation to employees is carried out for the progress and goals of the organization's success. With high work motivation, employees will work harder in carrying out their work. On the other hand, with low work motivation, employees do not have the enthusiasm to work, give up easily, and have difficulty completing their work. Work motivation is owned by every human being, but there are some people who work harder than others. Most people are willing to work harder if they do not encounter obstacles in realizing what is expected. As long as the drive is strong, the greater individual's the opportunity to be more consistent with work goals. There are also those who prefer the encouragement of work without expecting a reward because they find pleasure and happiness in obtaining the conditions encountered in overcoming difficult situations. The work motivation that occurs at the Gowa National Land Agency can be explained to meet the needs by determining the direction of behaviour, namely by providing physical encouragement in the form of giving awards to employees who have good behaviour. As for the level of persistence or resilience, it is considered strong enough in overcoming it, seeing from even though the task given is heavy, the results of the work are satisfactory. While the form of job satisfaction provided by the Gowa National Land Agency to employees is to provide a beautiful and beautiful environment for employees so that they do not feel bored easily, provide types of work that are in accordance with their fields and carry out social activities that can improve good relations between employees. In addition to a motivation to achieve the success of organizational goals, a strong foundation is needed in the form of commitment. Commitment is a more concrete form of loyalty

that can be seen from the extent to which employees devote attention, ideas and responsibilities in the company's efforts to achieve goals. Commitment can be detected in how employees relate to one another and how they feel about the organization.

Organizational commitment according to Priansa (2016) is employee loyalty to the organization, which is reflected in their high involvement in achieving organizational goals. Employee loyalty is reflected through the availability and willingness of employees to always try to be part of the organization, as well as their strong desire to survive in the organization. Wibowo (2015) is part of the desire of some workers to remain members of the organization. Organizational commitment affects. While Edison (2016). Commitment is an attitude that reflects employee loyalty to their organization and an ongoing process in which organizational participants express their concern for the organization, its success and well-being. Low organizational commitment to realize organizational progress can be seen from the attitudes and behaviour of employees who do not show the totality of sincerity to work diligently and become part of the organization, commitment in the form of rules and policies often changes. There are some employees who often ignore organizational rules and do not have the innovation to continue to advance and improve the organization's work orientation on an ongoing basis. The inability of employees to complete part of the work in accordance with the time set. This indicates the beginning of the employee's commitment to his work began to decline. This decrease in employee commitment will slowly become a bad habit for employees regarding the completion of work at the Gowa Office. management of land certificate issues that are still unable to provide satisfaction to the community. Regarding the completion of work at the Gowa Land Office, it can be explained that currently, the workability of the employees at the Gowa Land Office is still not able to provide maximum satisfaction to the people in Gowa. Job satisfaction and performance are interrelated. Employees will perform well if they are satisfied with their work and job satisfaction is very likely to be born from good performance. Employees will feel job satisfaction if the reality they feel in carrying out their professional activities is in accordance with their expectations. Job satisfaction that is formed from empowerment activities, conducive work culture and the right leadership style will encourage the birth of high performance of employees in the organization.

Employee job satisfaction is an important issue that is considered in relation to employee productivity Sutrisno (2013). Handoko (2013) that job satisfaction has an important meaning for both employees and companies because of the creation of a positive atmosphere in the company's work environment. Sutrisno (2013) that high productivity causes an increase in job satisfaction if employees perceive that the intrinsic rewards (eg a sense of having achieved something) and extrinsic (eg salary) received are both fair and reasonably associated with superior work performance. It is interesting when moving from the individual level to the organizational level that there is an improvement in support for the relationship between job satisfaction and performance Wibowo (2011). Organizations with more satisfied employees tend to be more effective than organizations with fewer satisfied employees, so a happy organization will be a more productive organization. Researchers have also captured that managers' interest in job satisfaction tends to focus on its impact on employee performance. This interest has led to many studies designed to assess the effect of job satisfaction on productivity, absenteeism, employee turnover, age, career path and organizational size.

Purwanto's research results (2015) that job satisfaction factors simultaneously affect employee performance in the State Junior High School 1 Madiun City environment and partial supervision factors have the most dominant influence while working conditions have no significant effect on employee performance. Ilham (2017) that job satisfaction has a positive and significant effect on the performance of PT. PLN (Persero) South, Southeast and West Sulawesi Region. The same thing by

Dahlan (2017) that job satisfaction has a positive and significant effect on employee performance at the Maros Regency Government Regional Work Unit.

The low performance of Gowa National Land Agency employees is indicated by several factors, including job satisfaction. Employees also feel dissatisfied with the decisions and actions were taken by the agency. The job satisfaction of employees can be disturbed by leadership policies that they consider not in line with their expectations. Career policies in the form of promotions, transfers and demotions in addition to other factors are one of the triggers for the emergence of problems of employee job satisfaction and dissatisfaction. Satisfaction will be real for those who get promotion opportunities or job transfers as expected. Dissatisfaction will certainly be felt by those who get demotions or are transferred to positions that are not in accordance with what is expected. Increasing the performance of civil servants is increasingly demanded from time to time along with the times, including the performance of civil servants at the Gowa Land Office. Many of them perform and have good commitments so they deserve positive appreciation, but there are still some unscrupulous civil servants who behave with low discipline so their performance is also questionable. The performance of an organization is the result of its work achieved by a group or person adjusting their own responsibilities and authorities for the achievement of organizational goals that are in line with ethics and morals, and actions. This employee performance is needed because through this performance it can be seen the extent of the employee's ability when carrying out the tasks assigned to him. So it takes an effort to determine the criteria in a measurable and clear manner at the same time as the basis. Increasing the performance of civil servants is increasingly demanded from time to time along with the times, including the performance of employees at the Gowa Land Office. Many of them perform and have a good commitment so they deserve positive appreciation. Data on the performance results of Gowa Regency Land Office employees during 2022.

Table 1: Performance Achievements in 2022

No	Name of Village / Kelurahan	Target	of Certificate Issuance	that has not been submitted
1	Bontonompo, sub-district of Bontonompo	450	450	14
2	Bontobiraeng, sub	490	490	69
3	Katangka, sub-district of Bontonompo	600	600	6
4	Bontobiraeng South	550	550	3
5	Bone, District, Bajeng	519	519	20
6	Lempangan, District, Bajeng	400	400	12
7	Tubajeng, District, Bajeng	300	300	5
8	Parangbanda, District, Palangga	500	500	49
9	Salajo, district, BontonompoSelatan	300	300	0
10	Manjjaling, Bajeng District West	300	300	0
#	TOTAL	4,409	4,409	136

Source: Gowa Land Office Personnel Agency 2022

The Gowa Regency Land Office in order to build public trust to make government agencies accountable so that they can operate efficiently and effectively in a responsive manner to the aspirations of the community and the environment must make new breakthroughs in improving services and implementing comprehensive land registration. The length of time the issuance of this land certificate has become a problem in the performance of the Gowa land office. The factor that causes the length of the issuance of this land certificate is that the land is problematic, and the

management file is problematic so the certificate is difficult to manage, this causes the performance of employees at work, indicating that their performance is still lacking in making land certificates. The Gowa Land Agency which carries out government duties in the field of land nationally, regionally and sectorally in accordance with the provisions of laws and regulations also has an important role, namely land designation, management of government and individual land ownership rights and controlling documents related to land ownership is the key link. between the people and the government. The Gowa National Land Agency as the service provider in fact does not carry out its duties optimally, as seen from the phenomenon of slow and untimely service delivery in the settlement of land management which is often complained of by the community, even every year land disputes continue to occur and tend to increase. Observing the phenomena that occur and the results of various previous studies as described previously, it is interesting to conduct scientific research. The author proposes this dissertation to explain the Influence of Leadership Style, Islamic Work Motivation, and Organizational Commitment on Job Satisfaction and Employee Performance at the Gowa Land Agency Office.

RESEARCH METHODS

According to Sugiyono (2011: 7), quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to examine certain populations or samples. The sampling technique is generally done randomly (random sampling), data collection uses research instruments, and data analysis is quantitative/statistical with the aim of testing predetermined hypotheses. Meanwhile, as stated by Burns and Bush in Mangkunegara (2011) that, quantitative research is research that requires the use of a question structure where answer choices have been provided and requires many respondents. The format obtained is in the form of numbers or numeric. In this study, the search on Leadership, Motivation, Organizational Commitment and Employee Performance was obtained using a survey method, which used a questionnaire as the main instrument. This survey data collection technique, where research is carried out in nature or not artificial spaces and researchers carry out treatments in data collection. As stated by Sugiyono (2011) that, the survey method is used to obtain data from certain natural (not artificial) places, but researchers carry out treatments in data collection, for example with a questionnaire instrument.

Data collection aims to obtain data related to research. Data collection methods used in this study include questionnaires, observation, and literature study. A literature study is a data collection technique that is carried out by reading, reviewing, and studying books, literature, journals, references, and others related to the problem being researched. The population of the Gowa Land Office is 182 employees. The sample is part of the number and characteristics possessed by the population, Sugiyono (2011). Thus the sample is part of the population whose characteristics are to be investigated and can represent the entire population so that the number is less than the existing population. The sampling technique used in this study is Proportional Random Sampling (proportional sampling).

RESEARCH RESULTS

Based on the empirical model proposed in this study, it is possible to test the proposed hypothesis through path coefficient testing on the structural equation model. Table 24 is a hypothesis testing by looking at the p-value, if the p-value is less than 0.05 then the relationship between the variables is significant. Conversely, if the significant value is greater than 0.05 then the relationship between the variables is not significant. The test results are presented in Table 24 as follows:

Table 24 Hypothesis Testing

Hip	Variable			Direct	Indirect	Total	P-Value	Ket.
	Exogenous	Intervening	Endogenous					
1	X ₁	-	Y ₁	0.193	-	0.193	0,004	Significant
2	X ₂	-	Y ₁	0.556	-	0.556	0.000	Significant
3	X ₃	-	Y ₁	0.190	-	0,190	0.001	Significant
4	Y ₁	-	Y ₂	0.339	-	0.339	0.000	Significant
5	X ₁	-	Y ₂	0.245	-	0.245	0.004	Significant
6	X ₂	-	Y ₂	0.334	-	0.334	0.002	Significant
7	X ₃	-	Y ₂	0.560	-	0.560	0.238	Not Significant
8	X ₁	Y ₁	Y ₂	0.193	0.245	0.348	0.004	Significant
9	X ₂	Y ₁	Y ₂	0.556	0.334	0.890	0.001	Significant
10	X ₃	Y ₁	Y ₂	0.190	0.560	0.750	0.001	Significant

Source: Data Processed 2022

Based on the overall model testing, the seven direct effects resulted in six significant and one insignificant effect. Meanwhile, of the three indirect effects, all of them have a significant effect. The interpretation of table 24 can be explained as follows:

1. Leadership has a significant effect on job satisfaction, it can be proven by the standardized regression weight estimate value of 0.193 with a probability value of $0.004 < = 0.05$. The results of the first hypothesis prove that leadership has a significant effect on the job satisfaction of Gowa Land Office employees. Based on these results, it can be concluded that the higher the leadership of the employee, the better the job satisfaction of the employee, so the first hypothesis proposed in this study can be accepted or supported by empirical data.
2. Islamic motivation has a significant effect on job satisfaction, it can be proven by the standardized regression weight estimate value of 0.556 with a probability value of $0.000 < = 0.05$. The results of the second hypothesis prove that motivation has a significant effect on the job satisfaction of Gowa Land Office employees. Based on these results, it can be concluded that the higher the motivation of employees, the better the job satisfaction of employees, so the second hypothesis proposed in this study can be accepted or supported by empirical data.
3. Commitment has a significant effect on job satisfaction, it can be proven by the standardized regression weight estimate value of 0.190 with a probability value of $0.001 < = 0.05$. The results of the third hypothesis prove that commitment has a significant effect on the job satisfaction of Gowa Land Office employees. Based on these results, it can be concluded that the higher the employee's commitment, the better the employee's job satisfaction, so the third hypothesis proposed in this study can be accepted or supported by empirical data.
4. Job satisfaction has a significant effect on performance, it can be proven by the standardized regression weight estimate value of 0.339 with a probability value of $0.000 < = 0.05$. The results of the fourth hypothesis prove that job satisfaction has a significant effect on the performance of Gowa Land Office employees. Based on these results, it can be concluded that the higher the employee's job satisfaction, the better the employee's performance, so the fourth hypothesis proposed in this study can be accepted or supported by empirical data.
5. Leadership has a significant effect on performance, it can be proven by the standardized regression weight estimate value of 0.245 with a probability value of $0.004 < = 0.05$. The results of the fifth hypothesis prove that leadership has a significant effect on the performance of the Gowa land office employees. Based on these results, it can be concluded that the higher the leadership of the employee, the better the performance of the employee, so the fifth hypothesis proposed in this study can be accepted or supported by empirical data.
6. Islamic motivation has a significant effect on performance, it can be proven by the standardized regression weight estimate value of 0.334 with a probability value of $0.002 < = 0.05$. The results of the sixth hypothesis prove that motivation has a significant effect on the performance of Gowa

Land Office employees. Based on these results, it can be concluded that the higher the employee motivation, the better the employee's performance, so the sixth hypothesis proposed in this study can be accepted or supported by empirical data.

7. Commitment has no significant effect on performance, it can be proven by the standardized regression weight estimate value of 0.560 with a probability value of $0.238 \leq 0.05$. The results of the seventh hypothesis prove that commitment has no significant effect on the performance of the Gowa land office employees. Based on these results, it can be concluded that the higher the employee's commitment, it does not necessarily cause the employee's performance to also increases so that the seventh hypothesis proposed in this study cannot be accepted or not supported by empirical data.
8. Leadership has a significant effect on performance through job satisfaction, it can be proven by the standardized total effect value of 0.348. The results of the eighth hypothesis prove that leadership has a significant effect on employee performance through job satisfaction as evidenced by the probability value of $0.008 \leq 0.05$, so the eighth hypothesis proposed in this study can be accepted or supported by empirical data.
9. Islamic motivation has a significant effect on performance through job satisfaction, it can be proven by the standardized total effect value of 0.890. The results of the ninth hypothesis prove that motivation has a significant effect on employee performance through job satisfaction as evidenced by the probability value of $0.002 \leq 0.05$, so the ninth hypothesis proposed in this study can be accepted or supported by empirical data.
10. Commitment has a significant effect on performance through job satisfaction, it can be proven by the standardized total effect value of 0.750. The results of the tenth hypothesis prove that commitment has a significant effect on employee performance through job satisfaction as evidenced by the probability value of $0.0239 \leq 0.05$, so the tenth hypothesis proposed in this study can be accepted or supported by empirical data.

DISCUSSION

This discussion focuses on the decisions resulting from hypothesis testing, as an effort to answer the formulation of the research problem. The results of the analysis of hypothesis testing are described as follows:

1. Influence of Leadership on Job Satisfaction

Leadership style states that leadership is the ability to influence a group towards the achievement of a goal. From the results of this study, leadership has a significant effect on job satisfaction, it can be proven by the standardized regression weight estimate value of 0.193 with a probability value of $0.004 \leq 0.05$. The results of the first hypothesis prove that leadership has a significant effect on the job satisfaction of Gowa Land Office employees.

The indicators used to measure the value of the leadership style are transactional leadership, transformational, visionary, situational and charismatic leadership. The condition of the application of this leadership style still requires efforts to increase the variety and quality of its application in order to achieve a better value for employee job satisfaction.

Based on these results, it can be concluded that the higher the leadership of the employee, the better the job satisfaction of the employee, so that the first hypothesis proposed in this study can be accepted or supported by empirical data. The opinion above is relevant to previous research conducted by Natsir (2015) in his dissertation that leadership style has a positive and significant effect on the job satisfaction of employees within the Bantaeng Regency government. Siagian's research, Khair (2018) conducted a study that leadership style has a positive and significant effect on job satisfaction variables. Leadership is the ability of an individual to respond to and understand everything that comes from oneself or others by directing positive feedback into oneself or out relating to others so as to create harmonious relationships in personal and social life.

2. The Effect of Islamic Motivation on Job Satisfaction

Islamic motivation is striving to get the pleasure of Allah SWT and avoiding His wrath, a Muslim who works is not completely dependent on the reward system of the organization or society, as a whole. Every effort he makes is motivated by a noble goal, namely prosperity in this world. Surah Al-Muthaffin verse 26. Answering the problem formulation and the second hypothesis can be seen from the results of Islamic motivation having a significant effect on job satisfaction, it can be proven by the standardized regression weight estimate value of 0.556 with a probability value of $0.000 < = 0.05$. The results of the second hypothesis prove that motivation has a significant effect on the job satisfaction of Gowa Land Office employees. Based on the explanation above, it is clear that the indicator of piety in work contributes greatly to the formation of motivational variables so that the better interpersonal relationships among Gowa land office employees, the higher the level of employee job satisfaction. From an Islamic point of view, this relationship is related to one of the verses in the Qur'an, namely QS Al-Ahzab: 31. It means: "And whoever of you (the wives of the prophet) remains obedient to Allah and His Messenger and do righteous deeds, We will certainly give him a double reward and We provide for him noble sustenance." The verse above explains its relationship with motivation. Motivation arises because of a need and therefore the action is directed at achieving certain goals. If the goal has been achieved, satisfaction will be achieved and it tends to be repeated so that it is stronger and more stable. When a servant does righteous deeds, then he will get a great reward and will be given noble sustenance. This ignites the motivation of pious people to further increase their faith and piety because they believe that pious people will be given great rewards and noble sustenance. Likewise, the motivation of employees. Motivation is an impulse of will that causes employees to perform an action to achieve certain goals. Motivation is closely related to the emergence of a tendency to do something in order to achieve goals. Motivation can provide a driving force that creates enthusiasm for one's work so that they want to work together, work effectively and be integrated with all their efforts to achieve satisfaction. If someone desires something, then he will have an expectation so that he will be motivated to take action towards the achievement of these expectations and if his expectations are fulfilled then he will feel satisfied.

3. The Effect of Commitment on Job Satisfaction

Commitment is a condition in which an employee sided with an organization and its goals, and intends to maintain membership in the organization. High employee commitment will greatly affect the achievement of organizational goals. Answering the problem formulation and the third hypothesis can be seen from the results of the analysis that commitment has a significant effect on job satisfaction, it can be proven by the standardized regression weight estimate value of 0.190 with a probability value of $0.001 < = 0.05$. The results of the third hypothesis prove that commitment has a significant effect on the job satisfaction of Gowa Land Office employees. Based on these results, it can be concluded that the higher the employee's commitment, the better the employee's job satisfaction, so that the third hypothesis proposed in this study can be accepted or supported by empirical data.

This finding is also in accordance with the findings of Noor Harun Abdul Karim (2017), the result of the study is that commitment has a positive and significant effect on the job satisfaction of professionally trained librarians in Malaysia. Similarly, the findings of Rashmi Chordiya, Meghna Sabharwal and Doug Goodman (2017), also found that motivation had a positive and significant effect on the job satisfaction of public managers in both the US and India. The results show that based on a US-India comparison, this study highlights that levels of organizational commitment may vary for public managers working in different national contexts. It is therefore important to identify different cultural, economic, and contextual differences across countries that may lead to differences in levels of commitment in the context of the public sector. This finding is in

accordance with the opinion of Rashmi Chordiya (2017), organizational commitment has a significant effect on job satisfaction. When someone is satisfied with their job, they will be more committed to the organization.

4. Effect of Job Satisfaction on Performance

Job satisfaction is job satisfaction refers to a person's general attitude towards his job. A person with a high level of job satisfaction has a positive attitude towards his job. Thus, job satisfaction refers to the overall attitude that will occur to each individual in general, both feeling satisfied (positive) and feeling dissatisfied (negative) with his work. Answering the problem formulation and the fourth hypothesis can be seen from the results that job satisfaction has a significant effect on performance, it can be proven by the standardized regression weight estimate value of 0.339 with a probability value of $0.000 < = 0.05$. The results of the fourth hypothesis prove that job satisfaction has a significant effect on the performance of Gowa Land Office employees. Based on these results, it can be concluded that the higher the employee's job satisfaction, the better the employee's performance, so that the fourth hypothesis proposed in this study can be accepted or supported by empirical data. Observing the results of this study that job satisfaction has a significant positive effect on employee performance, it can be said that job satisfaction is a determinant of good performance because it has a significant effect on increasing performance scores. Responding to this fact, the management of an organization in formulating policies to achieve an increase in the value of employee performance, the job satisfaction policy becomes the right solution.

The results of this study support the empirical findings of Mieke Rahayu and Fahmi Rasyid (2018), the results of the study are that job satisfaction has a positive and significant effect on the performance of telemarketing staff in the banking sector in Indonesia. Company management needs to review several activities or company policies to improve factors or indicators that can affect employee job satisfaction, especially those who work as telemarketing personnel in the banking sector, such as basic salary, bonuses, facilities, work partners, opportunities for self-development, and leadership. This finding is also in accordance with the findings of Cory Koedel, et al., (2017), the result of the study is that job satisfaction has a positive and significant effect on teacher performance throughout the United States. This finding proves that there is a significant relationship between performance ratings and the job satisfaction of individual teachers, which performance ratings are measured using a new system for evaluating the performance of teachers across the United States. Likewise Muslim Amin, et al. (2017), results of the study are that job satisfaction has a positive and significant effect on the performance of hotel employees in Malaysia. The results of this study indicate that the seven TQM constructs have a significant relationship with employee satisfaction and hotel performance. Leadership and customer focus play an important role in improving employee satisfaction and hotel performance.

5. Influence of Leadership on Performance Leadership

Style is a series of characteristics used by leaders to influence subordinates to achieve organizational goals, it can also be said that leadership style is a style of behaviour and strategy that is preferred and often applied by leaders. Performance is a description of the level of results of the implementation of activities or policies that are planned to achieve the goals, objectives, vision and mission of the organization as outlined in the strategic plan of the organization. estimate of 0.245 with a probability value of $0.004 < = 0.05$. The results of the fifth hypothesis prove that leadership has a significant effect on the performance of the Gowa land office employees. Based on these results, it can be concluded that the higher the leadership of the employee, the better the performance of the employee, so that the fifth hypothesis proposed in this study can be accepted or supported by empirical data. Leadership style Situational leadership is situational leadership which contains statements, namely: The leader adapts to the situation that

occurs. made a good contribution to the Gowa land office. Observing the results of this study that leadership style has a positive and significant effect on employee performance, it can be said that this leadership style is a determining variable for good performance because it has a significant effect on increasing performance scores. Responding to this fact, the management of an agency in formulating policies in order to achieve an increase in the value of optimal employee performance, the policy of implementing this leadership style is a choice of the right solution. The results of this study support the empirical findings. Trigunarso Indra Sri (2013). Transformational leadership has a positive and significant effect on employee performance. It is clear that the indicators of the application of transactional, transformational, visionary, situational and admirable leadership styles are adjusted to the needs by taking into account the characteristics of each subordinate. The leadership style in its application should also take into account the effect on job satisfaction. Leadership that produces subordinate job satisfaction will certainly have a positive effect on performance values.

6. The Effect of Islamic Motivation on Performance

Motivation is an impulse of will that causes employees to perform an act to achieve certain goals. Motivation is closely related to the emergence of a tendency to do something in order to achieve goals. Motivation arises because of a need and therefore the action is directed towards the achievement of certain goals. Answering the problem formulation and the sixth hypothesis can be seen from the results of Islamic motivation having a significant effect on performance, it can be proven by the standardized regression weight estimate value of 0.334 with a probability value of $0.002 < = 0.05$. The results of the sixth hypothesis prove that motivation has a significant effect on the performance of Gowa Land Office employees. Based on these results, it can be concluded that the higher the employee motivation, the better the employee's performance, so that the sixth hypothesis proposed in this study can be accepted or supported by empirical data.

The results of this study support the empirical findings of Sara Ghaffari, et al. (2017), the results of the study are that motivation has a positive and significant effect on the performance of non-academic staff at the University of Technology Malaysia (UTM). The results of the analysis show that the most significant motivational factor in work performance is the responsibility, while allowances are the second significant factor. Human resource management can use various plans or factors to simulate workers, but human resource management must remember that different motivational factors or plans will have different motivational effects on different employees. Work motivation in Islam is to earn a living which is part of worship. Work motivation in Islam is not only fulfilling a living but as an obligation to worship Allah after other fard prayers.

Based on the explanation above, it is clear that the indicators of working sincerely make a big contribution to the formation of motivational variables so that the higher the performance produced at the Gowa Land Office.

The Effect of Commitment on Performance

Commitment is an employee's attitude/behaviour related to a strong desire to maintain membership in an organization and to support and carry out organizational goals voluntarily.

Answering the formulation of the problem and the seventh hypothesis can be seen from the results that commitment has no significant effect on performance, it can be proven by the standardized regression weight estimate value of 0.560 with a probability value of $0.238 < = 0.05$. The results of the seventh hypothesis prove that commitment has no significant effect on the performance of the Gowa land office employees. Based on these results, it can be concluded that the higher the employee's commitment, it does not necessarily cause the employee's performance to also increases so that the seventh hypothesis proposed in this study cannot be accepted or not supported by empirical data. The absence of an effect shown between organizational commitment to performance in this study indicates that although Gowa Land Office employees are quite

committed to their organization, employees are not used to completing their work effectively, giving an insignificant impact on improving the performance of Gowa Land Office employees both in terms of timing. completion of work with planned time targets, results of development or renewal of various resources aimed at improving the function of resource utilization so that more benefits are obtained, the ability to find what should be done so that each employee can complete his work, work results achieved are based on requirements - the requirements for suitability and high readiness so as to give birth to appreciation and progress as well as organizational development through systematic knowledge and skills improvement according to the demands of professional scientific knowledge and technology that is growing rapidly, as well as the level of use of organizational resources (manpower, money, technology, raw materials) that are maximized with the aim of increasing the results of each unit in the use of resources.

Empirical facts show that from the results of descriptive statistics, the indicator that has the highest average of the commitment variable is the indicator that employees feel they have an obligation to complete their work effectively, which when associated with the findings in this study on the classification of respondents according to years of service was dominated by respondents who have the longest tenure. Employees who are in this time span are those who have managed to adapt themselves to the organization and their work and are not able to improve employee performance to the maximum at the Gowa Land office.

The results of this study support the empirical findings of Bernard C. Renyut, et.al. (2017), the results of the study are that organizational commitment has a positive and insignificant effect on employee performance at the Maluku Governor's office. This means that organizational commitment does not improve performance. The commitment of the employees of the Maluku Governor's Office has been well actualized, but it is not significant to the achievement of employee performance. The commitment that employees have is not oriented to job achievement, it can be seen between the commitment of employees who have not encouraged employees to achieve work in quantity, by being able to complete the large number of jobs given to them, their commitment is not oriented to improving the quality of work in accordance with the dedication of the work they have. , employee commitment does not lead to the completion of work on time and employee commitment does not pay attention to / consider the utilization and use of costs to accelerate work completion.

7. The Influence of Leadership on Performance Through Job Satisfaction The

Leader of an agency in applying his leadership style in the form of appropriate rewards, supportive working conditions, supportive coworkers, personality compatibility with active work inspires by communicating work goals and objectives, serving and advising personally, articulating the good vision, taking into account the development of the situation, making adjustments to the development of the situation, being admired by subordinates and giving empathy to subordinates should be applied according to the needs and current situations based on the characteristics of each subordinate.

Answering the problem formulation and the eighth hypothesis can be seen from the results that leadership has a significant effect on performance through job satisfaction, as evidenced by the standardized total effect value of 0.348. The results of the eighth hypothesis prove that leadership has a significant effect on employee performance through job satisfaction as evidenced by the probability value of $0.008 < = 0.05$, so the eighth hypothesis proposed in this study can be accepted or supported by empirical data.

Based on the results of the analysis, it shows that the indicators of the concept of job satisfaction as an intervening that have a significant positive influence on leadership style on performance are: supportive colleagues. The positive nature of the direct relationship of leadership style to performance is then intervened with job satisfaction which has the same nature, namely positive On performance, these results are in line with the results of Gazaling's dissertation research (2014)

that leadership style has a positive and significant influence on performance through employee job satisfaction in the South Sulawesi Provincial Government.

8. The Effect of Islamic Motivation on Performance Through Job Satisfaction

Motivation is an impulse of will that causes employees to perform an action to achieve certain goals. There is a strong relationship between motivational needs. Work in the best way as a form of responsibility for work and assigned tasks and satisfaction, because every change is always thanks to a motivational boost. Motivation arises because of a need and therefore the action is directed at achieving certain goals. If the goal has been achieved, satisfaction will be achieved and it tends to be repeated so that it is stronger and more stable.

Answering the problem formulation and the ninth hypothesis can be seen from the results that Islamic motivation has a significant effect on performance through job satisfaction, it can be proven by the standardized total effect value of 0.890. The results of the ninth hypothesis prove that motivation has a significant effect on employee performance through job satisfaction as evidenced by the probability value of $0.002 < = 0.05$, so the ninth hypothesis proposed in this study can be accepted or supported by empirical data. This finding indicates that the high motivation of Gowa land office employees is indirectly able to improve employee performance, when employee performance is high it means that the company is able to create job satisfaction for its employees. Based on the results of the analysis, shows that the indicators of piety in work, causing employees to take actions to achieve certain goals are also getting higher.

The results of this study support the findings of Said Abdi Mohamud (2017), there is a good relationship between motivation and employee performance and the results show that motivation has a positive effect on performance through job satisfaction. Hormuud Company in Mogadishu Somalia. This means that motivation has a very important role to improve employee performance through meeting the needs given by the organization to employees, this means that job satisfaction as an intervening variable plays a very important role in improving employee performance. Thus, based on the results of data processing, it was found that motivation has a positive and significant effect on performance through job satisfaction so job satisfaction makes a significant contribution to the relationship between motivation and performance.

9. The Effect of Commitment to Performance Through Job Satisfaction

Commitment is an employee's attitude/behaviour related to a strong desire to maintain membership in an organization and to support and carry out organizational goals voluntarily. Answering the formulation of the problem and the tenth hypothesis can be seen from the results that commitment has a significant effect on performance through job satisfaction, as evidenced by the standardized total effect value of 0.750. The results of the tenth hypothesis prove that commitment has a significant effect on employee performance through job satisfaction as evidenced by the probability value of $0.0239 < = 0.05$, so the tenth hypothesis proposed in this study can be accepted or supported by empirical data. High employee commitment will have an impact on improving performance when job satisfaction is felt by employees. Tolerance to conflict, namely employees is given the freedom to raise existing problems and provide criticism openly. This finding indicates that the high commitment of Gowa Land Office employees is indirectly able to improve employee performance when high employee performance means that the Gowa Land Office is able to create job satisfaction for its employees.

The results of this study support this finding also in accordance with the findings of Carmen Dominguez-Falcon, et al. (2016), the results of the study found that commitment has a positive effect on performance through job satisfaction of managers and supervisors at four and five-star hotels in Gran Canaria (Canaria Islands, Spain). This study reveals that it is important for hotel companies to adopt highly committed resourcing practices as these practices contribute to the affective relationship of managers and supervisors with the company, making them feel positively

satisfied with their jobs and thus high performers. In addition, hotels should focus on supervisors. because they feel more customer-oriented and tend to stay longer with the company, which may lead them to better meet customer needs so that the hotel can earn better economic returns.

Research Findings

Based on the results of the research and discussion that has been done above, the authors found several things in this study, namely:

1. Commitment has no significant positive effect on employee performance at the Gowa Rumah Land Office. This means that the higher the employee's commitment, it does not necessarily cause the employee's performance increases. So to improve employee performance, the Gowa Land Office must fulfil and provide the necessary facilities/infrastructure to achieve good performance.
2. From the results of data processing shows that job satisfaction as an intervening variable makes a major contribution and plays a role in the indirect relationship between the variables of commitment to performance. This means that job satisfaction can be an instrument to streamline the effect of exogenous variables on endogenous variables in this study.

Research Limitations

Although this study has produced findings related to the relationship between leadership, Islamic motivation, and commitment to job satisfaction and performance, this study still has limitations that may result in imperfections in this research so it is hoped that it will be refined by other researchers as follows:

1. This research is not able to capture the internal conditions of the agency perfectly and the external factors that influence it because the research data is behavioural at the time of the study without the support of time series data related to the variables studied.
2. The limitations of this study are also related to the measurement of employee performance from the employee's perspective which in this study is measured by distributing questionnaires, this method of measurement can produce biased information. To get more objective information, researchers should conduct in-depth interviews with several employees.

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

Based on the results of the research presented in the discussion and findings, several conclusions were formulated as follows:

1. Leadership has a positive and significant effect on job satisfaction.
2. Islamic motivation has a positive and significant effect on job satisfaction.
3. Commitment has a positive and significant effect on job satisfaction.
4. Job satisfaction has a positive and significant effect on performance.
5. Leadership has a positive and significant effect on performance.
6. Islamic motivation has a positive and significant effect on performance.
7. Commitment has a positive and insignificant effect on performance.
8. Leadership has a positive and significant effect on performance through job satisfaction.
9. Islamic motivation has a positive and significant effect on performance through job satisfaction.
10. Commitment has a positive and significant effect on performance through job satisfaction.

Suggestions

Based on the research, we can be put forward suggestions that become recommendations for this research to the Gowa Land Office as follows:

1. The leader, namely the head of the Gowa land office, in an effort to optimize the performance of employees, is necessary to encourage teamwork that works together and is team-oriented. The

- application of the right leadership style, especially transactional, transformational and visionary leadership is the right solution to achieve optimal performance.
2. Increasing employee job satisfaction, it can be done through efforts to increase Islamic motivation to work in the best way as a form of responsibility for the tasks and mandates given and sincere in working in order to produce a good performance.
 3. Increasing employee job satisfaction, it can be done through efforts to increase commitment in the form of increasing or deepening employee pride, normative commitment, continuance commitment, acceptance of organizational goals, and affective commitment of Gowa land office employees.

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