



# Total Quality Management (TQM), Management Accounting System, Islamic Leadership Style, Organizational Commitment, and Managerial Performance

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## ABSTRACT

**Objective** – This paper aims to examine the association of total quality management (TQM), management accounting system, Islamic leadership style, organizational commitment, and managerial performance.

**Methodology/Technique** – The authors use distributed and collected examination methods employing a purposive sampling techniques. The subject of this study was managers or someone who holds structural position at Islamic based private universities in Yogyakarta with a total number of respondents of 104. The data was obtained from questionnaires. The analytical method used was simple regression analysis and moderated regression analysis.

**Findings** – The results show that that Total Quality Management (TQM) has a positive significant effect on Managerial Performance. Thereafter, the results of the moderated regression analysis, the Performance Measurement System, Reward System, Islamic Leadership Style, and Organizational Commitment are the moderating variable that moderate or strengthen the relationship between Total Quality Management (TQM) towards Managerial Performance.

**Originality/value** – Previous studies have focussed mainly on Islamic based private universities in Yogyakarta. This study examines the effect of management accounting system, Islamic leadership style, and organizational commitment on the association of total quality management and managerial performance, which has been rarely examined in previous studies.

**Type of Paper:** Empirical.

**JEL Classification:** M41, M49.

**Keywords:** Islamic Leadership Style; Organizational Commitment; Performance Measurement System; Rewards System; Total Quality Management.

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## 1. Introduction

In the 21<sup>st</sup> century, there have been many significant changes to international business environment. With the emergence of the global business era, the globalization of information technology and the quality strategic management (Kuswanto in Muslikun et. al., 2016), performance has become very important for every organization.

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Many factors contribute to the success of managerial performance. According to Falshaw (2006) and Ainuddin (2007) in Muslikun et. al. (2016), factors that trigger managerial performance has been the center of research in the fields of strategic management and management accounting.

The TQM application in universities invites some polemics. Some experts question the feasibility and appropriateness of the TQM concept among universities. Taylor (1993) in Nuryana (2012) argues that TQM is difficult to evaluate in the world of higher education. Meanwhile, Falk (1993) argues that universities can adopt the principles of TQM in 4 main areas, being:

- (1) The application of TQM to improve administrative and operational functions or broadly to manage the university as a whole;
- (2) Integrating TQM in the curriculum;
- (3) The use of TQM in classroom teaching methods; and
- (4) The use of TQM to manage university research activities.

According to Tjiptono (1999) in Nuryana (2012), the presence of TQM in universities has an impact on conventional management changes. In this case, there are 6 main challenges that need to be studied and managed strategically in order to implement the TQM concept in higher education. They are, related to quality, customer focus, leadership, continuous improvement, human resources management and facts-based management.

At this time, in the era of global competition, particularly with the existence of the Industrial Revolution 4.0, there will be a significant impact on the role of educational institutions, especially the role of educators. In the industrial revolution era, organizational objective functions focus on maximizing stakeholder satisfaction. Meanwhile, in the revolutionary era of information, the objective function of an organization is to achieve customer satisfaction (Kuswanto, 2013 in Muslikun et. al., 2016). According to Muslikun et. al. (2016), Total Quality Management (TQM) exists as an answer to the need for quality totality to satisfy customers as well as resource owners.

The implications of applying TQM must also be followed by the application of complement of the Management Accounting System. Performance Measurement Systems and Reward Systems are important control tools used by organizations to motivate employees to achieve organizational goals with behavior in accordance with expected organizations (Dahar, 2012 in Muslikun et. al., 2016). Furthermore, Creech, as cited in Al-Dhaafri & Al-Swidi (2016), states that the principles in the TQM system must be built on the basis of the 5 pillars of the system namely; Products, Processes, Organizations, Leadership, and Commitments.

Community demands on higher education are not only limited to the ability to produce academically measurable graduates, but the entire program and higher education institutions must be able to prove the high quality that is supported by existing accountability. Evidence of achievement, assessment, quality certification, absorption of graduates in the job market that are in accordance with the field of science, and evaluation results are also needed to obtain recognition from the public (Falk, 1993).

The development of global competition requires existing organizations to survive to compete with new organizations that will emerge. Developments that occur in the world today encourage existing organizations to maximize their performance by improving the quality of products, services, and strategies that will be used by each company. The method commonly used by a company in increasing competition is the application of the quality of products and services as a strategy to be able to compete (Alhudri & Heriyanto, 2015).

## **2. Literature review and Hypothesis Development**

### **2.1 Contingency Theory**

Contingency theory based on Fiedler assumes that leadership is a process of the ability of a leader to make an impact depending on the group task situation and the level of their leadership style, personality, and

approach. A leader is not a leader because of their personality traits, but because of the various factors of the situation and the interaction between the leader and their situation (Fiedler in Manaley et. al., 2013). Contingency theory is an organizational theory that claims that there is no best way to organize a corporation, to lead a company, or to make decisions. Instead, the optimal course of action is contingent (dependent) upon the internal and external environment. A contingent leader effectively applies their own style of leadership to the right situation. The contingency theory must identify specific aspects of an accounting system which are associated with certain defined circumstances and demonstrate an appropriate approach (Otley, 2016). Performance of a group within a company is based on the motivational systems of both the leader and the degree to which the leader has control and influence in certain situations. In other words, the high and low performance of one group is influenced by the motivation system of the leader and the extent to which the leader can control and influence a particular situation.

## **2.2 Total Quality Management (TQM) and Managerial Performance**

The results of Chenhall (1997) in previous studies state that performance measurement systems and TQM have a positive and significant effect on managerial performance and organizational performance. Meidiyana, et. al. (2014) state that the application of TQM has a positive and significant effect on managerial performance in PT INKA (persero) Madiun. Yunis et. al. (2013), Al-Dhaafri and Al-Swidi (2016), Alhudri and Heriyanto (2015), Azmi (2015) and Muslikun et. al. (2016) state that TQM has a positive and significant effect on managerial performance. Whereas research by Mintje (2013) and Kumentas (2013) state that TQM does not have a significant effect on managerial performance. Based on the contingency theory that a company or organization must always consider specific aspects with certain topics related to the provisions in accordance with the requirements in TQM, managerial performance will be better. Based on the description above, the below hypothesis is proposed:

H1: Implementation of Total Quality Management has a positive and significant effect on managerial performance.

## **2.3 Total Quality Management, Managerial Performance and Performance Measurement Systems**

Performance measurement systems have a relationship with practice and the application of TQM. A performance measurement system consisting of a series of measures will be able to assess managerial and performance measurement and can provide information to make decisions about promotions and salaries (Mardiyah & Listianingsih, 2005). Previous research (Mintje, 2013; Kumentas, 2013; Mardiyah & Listianingsih, 2005) has identified a positive and significant influence between the implementation of TQM and a system of measuring performance against managerial performance.

This is different from the results of Meidiyana et. al., (2014) and Muslikun et. al. (2016) which show that the interaction of TQM with a performance measurement system did not significantly influence managerial performance. This shows that the results are not consistent previous studies hence, the researchers assume that the performance measurement system made by the company is not optimal, so that staff and employees think that the performance measurement system is less influential on their performance.

H2: Performance Measurement Systems strengthen the relationship between Total Quality Management and Managerial Performance.

## **2.4 Total Quality Management, Managerial Performance and Reward Systems**

The application of TQM is oriented towards empowerment of employees, so design the compensation system is one of the most method important to reduce and strengthen tat behavior desired for success the

application of TQM. Thus, employees are contribute or give a usegul information for quality improvement should be receive a reward from management (Ichiniowski, et al., 1994).

Ichiniowski, et al., (1994) state that high performance depends on the program of giving rewards if it is associated with supporting work, including work assessment, equitable information, and job security. Mahenu & Ambriani, (2016) the findings of their research show the influence of the interaction between TQM and using rewards for performance, thus giving rewards is a stronger motivation for employees to improve the quality of their performance. Azmi, (2015) he stated that there was an effect of reward system interaction on managerial performance, but it did not significantly influence. Kumentas, (2013); Muslikun, et al., (2016) they state that the relationship between the Reward System does not have a positive and significant effect on managerial performance.

This shows that the results of previous studies have not matched the research so that researchers assume that recognition of the performance they have done so far and the reward is given to each individual in the company who is able to work according to or better than expected can trigger the formation of good managerial performance in the company.

H3: Reward System Strengthen the relationship between Total Quality Management towards Managerial Performance.

## **2.5 Total Quality Management (TQM), Managerial Performance, and Islamic Leadership Styles**

The results of Ng et. al., (2013) and Suranta (2014) state that the relationship between TQM and managerial performance as moderated by leadership style was not only significant but also the highest among the relationships examined within their study. Based on the research of Ukaidi (2016), leadership styles of organizations influence the managerial performance and organizational output. Another study conducted by Hakim (2012) and Farrag (2015) state that the implementation of Islamic leadership and organizational culture has a positive and significant effect on managerial performance and influences the working motivation and Islamic performance of the employee.

In Dahar and Liliyatri (2012) and Muslikun et. al. (2016), which examined leadership style as a moderating variable in its relationship between TQM and managerial performance, stated that leadership style is not a moderating variable between TQM and managerial performance. This shows that the results of previous studies are inconsistent with each other.

H4: Islamic leadership styles strengthen the relationship between Total Quality Management towards Managerial Performance.

## **2.6 Total Quality Management (TQM), Managerial Performance and Organizational Commitment**

The purpose of implementing TQM in educational institution is generally to create competitiveness, improve educational quality and improve customer satisfaction however, it does not always achieve these results. TQM depends on the commitment of employees of the organization (Boon et. al, 2006 in Mardiyati & Prabowo, 2015).

Based on the research conducted by Mulyani et. al., (2017), Organizational Commitment strengthen the relationship between Total Quality Management and Managerial Performance. According to Mulyani et. al., (2017), the implementation of TQM, when it is supported by strong organizational commitment, will certainly encourage managerial performance. The work team's commitment will increase worker coordination and conversely, when there is a low commitment, it will result in a lack of productivity or creativity. According to Mardiyati and Prabowo (2015), Organizational Commitment strengthens the relationship between TQM and Managerial Performance. By incorporating contingency theory in TQM interactions and organizational commitment, the logic will motivate the company's management

performance. Based on research conducted by Yenni (2012), the relationship between TQM and organizational commitment has a significant positive effect on managerial performance.

H5: Organizational Commitment strengthen the relationship between Total Quality Management and Managerial Performance.

### 3. Research Design

The primary data used in this research was obtained through a questionnaire. The population in this study is managers in Islamic-based private universities from 3 universities in the area of Yogyakarta. The independent variable of this research is Total Quality Management. The moderating variables of this research are Performance Measurement Systems, Reward Systems, Islamic Leadership Styles, and Organizational Commitment. The dependent variable of this research is Managerial Performance. The instrument scale usage in this research is likert instrument which is determined as follows: “1” is Strongly Disagree, “2” is Disagree, “3” is Neutral, “4” is Agree, and “5” is Strongly Agree.

### 4. Results and Discussion

#### 4.1 Descriptive Statistics

Tabel 1. Descriptive Statistic Test

|                      | <b>TQ<br/>M</b> | <b>M<br/>P</b> | <b>P<br/>MS</b> | <b>R<br/>S</b> | <b>I<br/>LS</b> | <b>O<br/>C</b> |
|----------------------|-----------------|----------------|-----------------|----------------|-----------------|----------------|
| <b>N</b>             | 104             | 10             | 1               | 10             | 1               | 1              |
| <b>Mean</b>          | 43.65           | 38.37          | 2.15            | 43.53          | 2.17            | 3.91           |
| <b>Mode</b>          | 40              | 38             | 2               | 41             | 2               | 4              |
| <b>Min</b>           | 30              | 28             | 9               | 24             | 1               | 2              |
| <b>Max</b>           | 50              | 45             | 2               | 55             | 2               | 4              |
| <b>Std.Deviation</b> | 4.802           | 4.176          | 2.401           | 7.079          | 2.459           | 3.008          |
| <b>Variance</b>      | 23.0623         | 17.438         | 5.763           | 50.116         | 6.047           | 9.049          |

Source: Primary Data Processed, 2019

Note:

- TQM : Total Quality Management
- MP : Managerial Performance
- PMS : Performance Measurement System
- RS : Reward System
- ILS : Islamic Leadership Style
- OC : Organizational Commitment

Table 1 indicates the total sample in this research is 104 respondents. The variable of Total Quality Management (TQM) indicates that the minimum value is 30. This means that the minimum value chosen by the respondents in the 10 questions of Total Quality Management variable with the range of 1-5 is 30. The

mode of the data is 40, meaning that the most common data is 40. The mean value of Total Quality Management is 43.65. This means the average value chosen by the respondents is 43.65. The standard deviation is 4.802 which is rounded up to 5. This means that the difference between the mean and the value of each respondent chosen from its original number is approximately 5. The variance which measures the mathematical index degree of deviation from its mean value of TQM is 23.0623. This means that the variance square of TQM is rounded up to 23.

The variable of Managerial Performance indicates that the minimum value is 28. This means that the minimum value chosen by the respondents in the 9 questions on Managerial Performance with the range of 1 - 5 is 28. Meanwhile, the maximum value chosen by the respondents is 45. The mean value of Managerial Performance variable is 38.37. This means the average value chosen by the respondents is 38.37. The standard deviation is 4.176 which is rounded up to 4. This means that the difference between mean and the value of each respondent chosen from its original number is approximately 4. The variance which measures the mathematical index degree of deviation from the mean value of Managerial Performance is 17.438. This means that the variance square of Managerial Performance is rounded up to 17. The Mode of the data is 40. This means that the most common data is 40.

The variable of Performance Measurement Systems indicates that the minimum value is 9. This means that the minimum value chosen by the respondents in 5 questions on Performance Measurement Systems variable with a range of 1-5 is 16. The mean value of Performance Measurement Systems is 22.15. This means the average value chosen by the respondents is 22.15. The standard deviation is 2.401 which is rounded up to 2. This means that the difference between the mean and the value of each respondent chosen from its original number is around 2. The variance which measures the mathematical index degree of deviation from the mean value of Performance Measurement System is 5.763. This means that the variance square of Performance Measurement System is rounded up to 6.

The variable of reward system indicates that the minimum value is 24. This means that the minimum value chosen by the respondents in 11 questions on Reward Systems variable with a range of 1-5 is 24. The mean value of Reward Systems is 43.53. This means that the average value chosen by the respondents is 43.53. The standard deviation is 7.079 which is rounded up to 7. This means that the difference between the mean and the value of each respondent chosen from its original number is approximately 7. The variance which measures the mathematical index degree of deviation from the mean value of Reward Systems is 50.116. This means that the variance square of Reward Systems is rounded up to 50.

The variable of Islamic Leadership Style indicates that the minimum value is 15. This means that the minimum value chosen by respondents in 5 questions on Islamic Leadership Style with a range of 1-5 is 15. Meanwhile, the maximum value chosen by the respondents is 25. The mean value of Islamic Leadership Style is 22.17. This means the average value chosen by the respondents is 22.17. The standard deviation is 2.459 which is rounded up to 2. This means that the difference between the mean and the value of each respondent chosen from its original number is around 2. The variance which measures the mathematical index degree of deviation from its mean value of Islamic Leadership Style is 6.047. This means that the variance square of Islamic Leadership Style is rounded up to 6.

The variable of Organizational Commitment indicates that the minimum value is 29. This means that the minimum value chosen by the respondents in 9 questions on Organizational Commitment with a range of 1-5 is 29. The mean value of Organizational Commitment is 39.91. This means the average value chosen by the respondents is 39.91. The standard deviation is 3.008 which is rounded up to 3. This means that the difference between mean and the value of each respondent chosen from its original number is approximately 3. The variance which measures the mathematical index degree of deviation from its mean value of Organizational Commitment is 9.049. This means that the variance square of Organizational Commitment is rounded up to 9.

## 4.2 Validity Test

Table 2. Validity Test

| No | Variable                       | KMO   | Sig   | N of item | Explanation |
|----|--------------------------------|-------|-------|-----------|-------------|
| 1  | Total Quality Management       | 0.882 | 0.000 | 10        | Valid       |
| 2  | Managerial Performance         | 0.842 | 0.000 | 9         | Valid       |
| 3  | Performance Measurement System | 0.806 | 0.000 | 5         | Valid       |
| 4  | Reward System                  | 0.877 | 0.000 | 11        | Valid       |
| 5  | Islamic Leadership Style       | 0.826 | 0.000 | 5         | Valid       |
| 6  | Organizational Commitment      | 0.758 | 0.000 | 9         | Valid       |

Source: Primary Data Processed, 2019

Based on the data show in Table 2 above, the Pearson correlation of each indicator is more than the r-table, the value of sig is less than 0.05, and the value of KMO is higher than 0.5 indicating that all of the indicators of the question in this research are valid.

## 4.3 Reliability Test

Table 3. Reliability Test

| No | Variable                       | Cronbach Alpha | N of item | Explanation |
|----|--------------------------------|----------------|-----------|-------------|
| 1  | Total Quality Management       | 0.908          | 10        | Reliable    |
| 2  | Managerial Performance         | 0.856          | 9         | Reliable    |
| 3  | Performance Measurement System | 0.868          | 5         | Reliable    |
| 4  | Reward System                  | 0.930          | 11        | Reliable    |
| 5  | Islamic Leadership Style       | 0.885          | 5         | Reliable    |
| 6  | Organizational Commitment      | 0.794          | 9         | Reliable    |

Source: Primary Data Processed, 2019

Based on Table 3 above, the value of the Cronbach alpha for all of the variables is more than its significant value (0.70) meaning that all of the variables in this research are reliable. Table 4 describes the results of the normality test showing that the calculation using the One-Sample Kolmogorov-Smirnov Test is normally distributed. The significant value from the normality test (0.573) is higher than 0.05. Based on this test, it can be concluded that the regression model in this research satisfies the normality assumption.

Table 4. Normality Test

| Hypotheses | Asymp. Sig. (2-tailed)<br>Kolmogorov Sminov Z | Standard Value | Explanation          |
|------------|---|----------------|----------------------|
| 1          | 0.105   | 0.05           | Normally distributed |
| 2          | 0.319   | 0.05           | Normally distributed |
| 3          | 0.547   | 0.05           | Normally             |

|          |       |      |                      |
|----------|-------|------|----------------------|
|          |       |      | distributed          |
| <b>4</b> | 0.080 | 0.05 | Normally distributed |
| <b>5</b> | 0.447 | 0.05 | Normally distributed |

Source: Primary Data Processed, 2019

Table 5. Autocorrelation Test

| Hypotheses | Asymp. Sig. (2 tailed) |
|------------|------------------------|
| 1          | <b>0.844</b>           |
| 2          | <b>1.000</b>           |
| 3          | <b>0.844</b>           |
| 4          | <b>0.324</b>           |
| 5          | <b>0.693</b>           |

Source: Primary Data Processed, 2019

Table 5 above shows that the value of Asymp.Sig.(2-tailed) Run Test is higher than 0.05. Therefore, there is no autocorrelation.

Table 6. Multicollinearity Test

| Variable                       | Tolerance | VIF   | Explanation |
|--------------------------------|-----------|-------|-------------|
| Total Quality Management       | 0.475     | 2.106 | Free        |
| Performance Measurement System | 0.376     | 2.657 | Free        |
| Reward System                  | 0.595     | 1.680 | Free        |
| Islamic Leadership Style       | 0.643     | 1.556 | Free        |

Source: Primary Data Processed, 2019

The results of the multicollinearity test displayed in Table 6 show that the tolerance value 0.1 and VIF value are less than 10. Therefore, the regressions are free from multicollinearity.

Table 7. Heteroscedasticity Test

| No       | Variable                               | Significant Value | Alpha Significant | Heteroscedasticity |
|----------|--|-------------------|-------------------|--------------------|
| <b>1</b> | TQM                                    | 0.391             | > 0.05            | No                 |
| <b>2</b> | Performance Measurement System and TQM | 0.561             | > 0.05            | No                 |
| <b>3</b> | Reward System and TQM                  | 0.706             | > 0.05            | No                 |
| <b>4</b> | Islamic Leadership Style and TQM       | 0.618             | > 0.05            | No                 |
| <b>5</b> | Organizational Commitment and TQM      | 0.689             | > 0.05            | No                 |

Source: Primary Data Processed, 2019

Table 7 above shows the significant value is higher than the alpha significant requirement (0.05). This means that there is no heteroscedasticity in this regression model.



#### 4.4. Hypotheses Testing

Table 8. Resume of Hypothesis Test

| No | Hypothesis   | T-Test<br>Sig 2-<br>tailed | B     | R2    | Explantio<br>n |
|----|--|----------------------------|-------|-------|----------------|
| 1  | Total Quality Management (TQM) and Managerial Performance.                                 | 0.000                      | 0.535 | 0.378 | Accepted       |
| 2  | Total Quality Management (TQM), Managerial Performance, and Performance Measurement System | 0.000                      | 0.016 | 0.454 | Accepted       |
| 3  | Total Quality Management (TQM), Managerial Performance, and Reward System                  | 0.000                      | 0.004 | 0.456 | Accepted       |
| 4  | Total Quality Management, Managerial Performance, and Islamic Leadership Style             | 0.000                      | 0.017 | 0.510 | Accepted       |
| 5  | Total Quality Management (TQM), Managerial Performance, and Organizational Commitment      | 0.010                      | 0.007 | 0.418 | Accepted       |

#### 5. Discussion

##### 5.1 Total Quality Management (TQM) and Managerial Performance

Hypothesis 1, that Total Quality Management has positive and significant effect towards Managerial Performance, is accepted. The implementation of Total Quality Management in the university can improve Managerial Performance. In increasing the competitiveness of the university, managers always consider suggestions from stakeholders, are focused on the quality of their organization, develop sound strategies for improving the quality of their services, aim to improve their human resources, have long-term commitment to achieving their goals, and display good teamwork skills. The managers in the university believe that the reputation and the improvement rating of the university is very important so that managers always maintain the good reputation and make continuous improvements.

This research is supported by previous research by Meidiyana et. al. (2014) which states that the application of TQM has a positive and significant effect on Managerial Performance in PT INKA (LC) in Madiun. Alhudri and Heriyanto (2015) also identified a positive and significant effect of the implementation TQM towards the Managerial Performance in PT. PLN Bangkinang (LC). Further, Azmi (2015), states that the implementation of TQM has a positive and significant effect towards the Managerial Performance in the insurance company in- Pekanbaru. This research is also strengthened by the previous research conducted by Muslikun et. al. (2016) who state that the implementation of Total Quality Management in Islah Insan Mulia foundation has a positive and significant effect.

This research is inconsistent with research by Mintje (2013) and Kumentas (2013) which state that TQM does not significantly affect Managerial Performance, and the implementation of Total Quality Management in POS. INDONESIA (LC) cannot improve Managerial Performance because the implementation of TQM has not been effective yet in the company.

## 5.2 Total Quality Management (TQM), Performance Measurement System and Managerial Performance

Hypothesis 2 indicates that Performance Measurement Systems as moderating variables strengthen the relationship between Total Quality Management and Managerial Performance. Performance Measurement Systems are used by companies to measure the performance of its employees and managers in meeting the current standards with a view to increasing their performance over time (Meidiyana et. al., 2014). According to Lee and Yang (2011), Performance Measurement Systems in the university are associated with stakeholders demands to achieve high rankings in the worldwide university classification.

The results of this research show that Performance Measurement Systems can improve the relationship between Total Quality Management and Managerial Performance by approximately 45.4%. It has been known that before the addition of the Performance Measurement System as the moderating variable, Total Quality Management only had approximately 37.8% influence on Managerial Performance. The direction of the coefficient is positive, meaning that high Performance Measurement Systems can improve the interaction of Total Quality Management towards Managerial Performance. The high implementation of Performance Measurement Systems can also make improve Managerial Performance. The results of the t-Test where the value of sig-2 tailed show that the value is lower than alpha (0.05) or has significant value, meaning that this hypothesis is accepted.

These results are in line with previous research by Mardiyah and Listianingsih (2005), Mintje (2013) and Kumentas (2013). Their research states that Performance Measurement Systems have a positive and significant effect towards the relationship of Total Quality Management and Managerial Performance. According to their research, Performance Measurement Systems are the moderating variables which strengthen the relationship of Total Quality Management towards Managerial Performance.

This research is not consistent with the research of Meidiyana et. al. (2014), Azmi (2015), Afif (2015) and Muslikun et. al., (2016) which state that the Performance Measurement Systems have no significant effect of moderation in the relationship of TQM towards Managerial Performance. This different result is likely due to the differences in the company object where the research object has different characteristics so that the possibility of measuring systems is also different.

The second possibility could be due to a culture difference. This is in line with what Suprantiningrum said in Muslikun et. al. (2016) that instilling TQM culture in an organization is not easy because heterogeneity of the background of members of the organization in terms of education, experience, culture and traditions of values exist. However, this is a goal that must be achieved in order to improve the quality, productivity and competitiveness of organization to be able to survive in the era of local, regional and global competition.

## 5.3 Total Quality Management (TQM), Reward System and Managerial Performance

Hypothesis 3 indicates that Reward Systems as a moderating variable strengthens the relationship between Total Quality Management towards Managerial performance. Rewards includes all forms of returns received by employees and managers because of services that have been donated to the company (Meidiyana et. al., 2014). Rewards can motivate employees and managers to improve their performance. According to Mulyadi and Setyawan (2001), Reward Systems are important control tools used by companies to motivate their personnel in achieving their company's goals.

The results of this research show that the implementation of Reward Systems as a moderating variable in the relationship between Total Quality Management towards managerial Performance can explain 45.6% and the remaining amount can be explained by the other variables (Mardiyah & Listianingsih, 2005). This means that the Reward System can improve the relationship between TQM and Managerial Performance. The direction of the coefficient is positive. This means that a high implementation of Reward Systems can improve the interaction of Total Quality Management towards Managerial Performance. The high implementation of Reward Systems can also improve the implementation of Total Quality Management on

Managerial Performance. The results of the t-Test where the value of sig-2 tailed show that the value is lower than alpha (0.05) and has significant value. This means that this hypothesis is accepted.

This results show that this study is supported by previous research by Suprantiningrum and Zulaikha (2003), and Mahenu and Ambriani (2016) which state that the interaction of Total Quality Management with Reward Systems significantly influences Managerial Performance. The implementation of Reward Systems can motivate employees and managers to improve the quality of their performance. Therefore, the implementation of Total Quality Management in the university should be maximized.

This research is not consistent with the research of Kumentas (2013), Meidiyana et. al., (2014), Azmi (2015), Muslikun et. al., (2016) and Sugiyatno et. al., (2017) which state that Reward Systems have no effect of moderation in the relationship of TQM towards Managerial Performance. This different result is likely due to the differences in the company object where the research object has different characteristics so that the possibility of reward systems is also different. Another reason may be that the particular Reward System implemented by the objects in those studies have not been able to significantly improve the interaction of TQM towards Managerial Performance because the rewards earned by the managers cannot provide the motivation to improve their performance.

#### **5.4 Total Quality Management (TQM), Islamic Leadership Style and Managerial Performance**

Hypothesis 4 indicates that Islamic Leadership Style as a moderating variable strengthens the relationship between Total Quality Management towards Managerial Performance. Leadership is viewed as a social influence process through which one individual influences intentionally over others and relationships within a group or organization (Ukaidi, 2016).

Islamic Leadership Style according to Nawawi in Hakim (2012) is the ability to keep away what is prohibited by Allah SWT whether it is done together with other people or alone. This means that leadership is the ability to realize all of his messengers. The discourse of Islamic Leadership aims to capture social concerns, moral commitments, and philosophical modes of thinking, all of which draw on Islamic textual sources as cited in Farrag (2015).

The results of this research show that the implementation of Islamic Leadership Styles as a moderating variable in the relationship between Total Quality Management towards Managerial Performance can explain 51% and the remaining amount can be explained by the other variables (Mardiyah & Listianingsih, 2005). This means that the Islamic Leadership Styles can improve the relationship between TQM towards Managerial Performance. The direction of the coefficient is positive. This means that a high implementation of Islamic Leadership Styles can improve the interaction of Total Quality Management towards Managerial Performance. The high implementation of Islamic Leadership Styles can also improve Managerial Performance. The results of the t-Test where the value of sig-2 tailed show that the value is lower than alpha (0.05), with a value of 0.000 or it has significant value. This means that this hypothesis is accepted.

This result is consistent with previous research by Ng et. al., (2013) and Suranta (2014), which state that leadership style is not only significant but also has the highest coefficient determinant among the relationship with their study. Ng et. al., (2013), argues that having good leadership traits distributed in a company can lead to an improvement in TQM practices. In addition, the ideal mix of distributed, charismatic and strategic Leadership Styles can also significantly improve TQM practices in companies.

This result is also consistent with Hakim (2012) and Farrag (2015). Their study found that the implementation of Islamic Leadership Styles and Organizational Culture has a positive and significant effect on Managerial Performance and also motivates Islamic performance of the employee. In the study of Hakim (2012), leadership at PT. bank Mu'amalat Indonesia Tbk in Central Java in which the Islamic values are applied well, comprehensively, and consistently is proven able to improve the operations of Islamic Organizations as well. Consistent with this, this study on Islamic Leadership Style proves that it acts as moderating variable that strengthens the relationship between Total Quality Management towards Managerial Performance.

This result is not consistent with previous research by Muslikun et. al., (2016) and Dahar (2012). Their research failed to prove that Leadership Style can act as moderating variable that strengthens the relationship between Total Quality Management towards Managerial Performance. This is because the Interaction of Leadership Style and Total Quality Management does not have a significant effect. This difference of moderation effect of Leadership Style and Total Quality Management on Managerial Performance is due to differences in organizational objects (Dahar, 2012).

### **5.5 Total Quality Management (TQM), Organizational Commitment and Managerial Performance**

Hypothesis 5 indicates that Organizational Commitment as a moderating variable strengthens the relationship between Total Quality Management towards Managerial Performance. According to Fred Luthans in Mulyani et. al., (2017), Organizational Commitment refers to employee loyalty to the organization and a continuous process whereby members of the organization express their concern for the organization and ongoing success and progress. Boon et. al., as cited in Mulyani et. al., (2017), explains that commitment in organizations includes: (1) a strong belief in achieving organizational goals and values, (2) a willingness to do everything in one's power to improve themselves in the name of the organization, and (3) a strong desire to improve their membership within the organization.

The results of this study show that the interaction between TQM and Organizational Commitment has a positive and significant effect on Managerial Performance in Islamic based private universities in Yogyakarta. This means that the application of good TQM in the universities with high organizational commitment can improve university managerial performance. Organizational Commitment by managers is able to encourage employee's loyalty and improve the university's long-term sustainability. High organizational commitment will encourage managerial levels at the university to strive to achieve organizational goals so that the managerial performance produced in general will also improve.

Higher levels of Organizational Commitment also indicate a higher sense of ownership and responsibility from managers towards the values and goals of the organization as well as a higher level of involvement in supporting quality improvement (Mardiyati & Prabowo, 2015). Thus, to produce high managerial performance, the application of TQM needs to be implemented along with high Organizational Commitment. The interaction between TQM and higher Organizational Commitment will encourage managers to strive to achieve organizational goals. The higher the interaction between Total Quality Management and Organizational Commitment, the better Managerial Performance will be (Mardiyati & Prabowo, 2015).

The results of this research are in line with previous research conducted by Yenni (2012), Mulyani et. al., (2017) and Mardiyati and Prabowo (2015) who provide empirical evidence about the importance of Organizational Commitment as a contingency factor in the efforts to improve Managerial Performance. The results of their studies indicate that the interaction between Total Quality Management and Organizational Commitment has a positive and significant effect towards Managerial Performance. In other words, Organizational Commitment strengthens the relationship between Total Quality Management on Managerial Performance.

The implication of the findings of this study is that Total Quality Management at Islamic private universities will increasingly improve Managerial Performance if managers in all fields and the Head of Administration have an increasingly high commitment to provide the best work for the progress of the university. Increased commitment must be based on a high work ethic, a willingness to continue learning and working, a willingness to devote all abilities as well as showing effort and a caring attitude towards the organization for the success of the university quality improvement program (Mardiyati & Prabowo, 2015).

## **6. Conclusion**

Total Quality Management has a positive and significant effect towards Managerial Performance. The effective implementation of Total Quality Management in universities can improve Managerial Performance.

This is because the effective application of Total Quality Management in universities can improve Managerial Performance. Performance Measurement Systems as a moderating variables strengthens the relationship between Total Quality Management towards Managerial Performance. Performance Measurement Systems are the ability of the companies to measure the performance of its employees and managers in meeting the current standards with a view to increasing their performance over time (Meidiyana et. al., 2014). Reward Systems as a moderating variable strengthens the relationship between Total Quality Management towards Managerial Performance. Rewards include all forms of returns received by employees and managers in exchange for services provided to the company (Meidiyana et. al., 2014). Rewards can motivate employees and managers to improve their performance. Leadership Style as a moderating variable strengthens the relationship between Total Quality Management towards Managerial Performance. Leadership is viewed as a social influence process through which one individual intentionally influences others and relationships within a group or organization (Ukaidi, 2016). Organizational Commitment as a moderating variable strengthens the relationship between Total Quality Management towards Managerial Performance. According to Fred Luthans in Mulyani et. al., (2017), Organizational Commitment refers to employee loyalty to an organization and a continuous process whereby members of the organization express their concern for the organization and its ongoing success and progress.

This study has several limitations:

1. The sample of this study is only 3 Islamic based private universities in the area of Yogyakarta. This means this study is not sufficient to achieve the desired research sample. This is due to the limitation of human resources and time;
2. Only 1 independent variable is used in this research, being Total Quality Management. Therefore, further research should add additional independent variables; and
3. The research data collection only used questionnaires without being equipped with interviews so that the results of the study do not show in detail the relationship between Quality Management and the Managerial Performance at the universities. In addition, the use of questionnaires can produce biased answers from respondents because of the respondents' lack of seriousness in answering questions.

The following suggestions are made for future research:

1. Future research should expand the scope of the research subjects and increase the number of samples to obtain the best result;
2. Further research should use another research method and not be confined only to the method of distributing questionnaires, such as conducting brief interviews; and
3. The researcher should add other variables such as Locus of Control or Work Culture.

For managers at the university, the result of this study indicate that TQM has a positive and significant effect towards Managerial Performance. Therefore, the result of this study can help a manager in improving their performance by emphasizing the implementation of Total Quality Management in the university, because TQM is a model that is created to provide customer satisfaction. Managers must also strengthen their contingency factors such as Performance Measurement Systems, Reward Systems, Leadership Styles, and Organizational Commitment, because this study also proves that the Contingency factors can strengthen the implementation of Total Quality Management towards Managerial Performance.

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## Appendix

### Research Questionnaire

A list of question below is composed of the type of field and type selection. In the type of stuffing, fill in the place that has been provided with a short and clear. While the type of selection gives the sign of the cross (X) on one of the answers.

#### A. RESPONDENT IDENTITY

1. Name :
2. Institution :
3. Age : Years
4. Gender : M / F
5. Position :
6. Education : SMA / D3 / S1 / S2 / S3
7. Duration of Work : Years

#### B. PERTANYAAN KHUSUS

The statement below is used to explain the existence and level of use Total Quality Management (TQM), Performance Managerial and Systems Accounting Management. You can give mark a cross (X) for a response on the statement below.

- Scale number 1 is very not agree
- Scale number 2 is not agree
- Scale number 3 is neutral
- Scale number 4 is agree
- Scale number 5 is Strongly agree

Note:

STS : Very Not Agree

TS : Not Agree

N : Neutral

S : Agree

SS : Strongly Agree

TOTAL QUALITY MANAGEMENT (TQM)

| No. | QUESTION   | ANSWER |    |   |   |    |
|-----|--|--------|----|---|---|----|
|     |  | STS    | TS | N | S | SS |
| 2.  | The University always considers input from students to improve the quality aspects.                                |        |    |   |   |    |
|     | The university always measures and meets student satisfaction.   |        |    |   |   |    |
|     | The university always strives to develop employee involvement in all departments to manage all aspects of quality. |        |    |   |   |    |
|     | System planning is done, and universities are effectively improving the quality of the service.                    |        |    |   |   |    |
|     | Management has an operational plan that defines quality objectives.  |        |    |   |   |    |
|     | Management designs work in the process of decision making and problem solving.                                     |        |    |   |   |    |



|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | System controls are performed by universities in effectively improving the quality of the service.    |  |  |  |  |  |
|  | All leaders play a role in the process of improving all aspects of quality.                           |  |  |  |  |  |
|  | The increased rating is a commitment of the university in the long term along with improving quality. |  |  |  |  |  |
|  | The university maintains a training and development program based on quality principles.              |  |  |  |  |  |

MANAGERIAL PERFORMANCE

| No. | Questions   | Answer |    |   |   |    |
|-----|---|--------|----|---|---|----|
|     |   | STS    | TS | N | S | SS |
|     | I can make the planning of operations at the university.  |        |    |   |   |    |
|     | I always deliver information in the form of notes or reports right on time.   |        |    |   |   |    |
|     | I am willing to cooperate with units of work another for the mutual exchange of information.                        |        |    |   |   |    |
|     | I always do the assessment and measure the results of the performance of the subordinates as well as the employees. |        |    |   |   |    |
|     | I always do the supervision of the performance of employees.  |        |    |   |   |    |
|     | I always select and promote my employees to improve performance in my division.                                     |        |    |   |   |    |

|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | I always negotiate each do activities with the outside.     |  |  |  |  |  |
|  | I am often involved in every meeting of the meeting.        |  |  |  |  |  |
|  | The overall performance in my work unit has been excellent. |  |  |  |  |  |

PERFORMANCE MEASUREMENT SYSTEM

| No. | Question  | Answer |    |   |   |    |
|-----|---|--------|----|---|---|----|
|     |   | STS    | TS | N | S | SS |
| 2.  | Universities do efforts to increase that quality of service that aims to provide the satisfaction of the customer.  |        |    |   |   |    |
|     | Universities require integration in the process of designing a service that is offered to the customer in accordance with the needs of the future that will come. |        |    |   |   |    |
|     | Universities do efforts are aimed at preventing the disorder or the cause of error in the service of the services that are offered.                               |        |    |   |   |    |
|     | Universities do efforts aimed at minimizing the errors in care services.  |        |    |   |   |    |
|     | Universities do efforts aimed at lowering the complaints from students about the services that are offered.   |        |    |   |   |    |

REWARD SYSTEM

| No. | Question | Answer |
|-----|----------|--------|
|-----|----------|--------|

|    |   | STS | TS | N | S | SS |
|----|---|-----|----|---|---|----|
| 2. | Honor that I receive in accordance with the load of tasks I do.                                 |     |    |   |   |    |
|    | Honor that I receive in accordance with the magnitude of the cost of living.                    |     |    |   |   |    |
|    | Incentives that I received in accordance with the performance and achievements of me.           |     |    |   |   |    |
|    | Incentives that I received in accordance with the given and appropriate at the time of his.     |     |    |   |   |    |
|    | Bonuses that I have received enough lead me to work with enterprising.                          |     |    |   |   |    |
|    | I feel satisfied with the bonus I received.   |     |    |   |   |    |
|    | Insurance that I received in accordance with the needs of my health.                            |     |    |   |   |    |
|    | I can use the insurance health easily.  |     |    |   |   |    |
|    | Promotion/increase in office in accordance with the level and field of education employees.     |     |    |   |   |    |
|    | Promotion/ increment positions do with justice.   |     |    |   |   |    |
|    | Benefit office that I received in accordance with the sole responsibility of which I waistband. |     |    |   |   |    |

ISLAMIC LEADERSHIP STYLE

| No. | Questions  | Answer |    |   |   |    |
|-----|--|--------|----|---|---|----|
|     |  | STS    | TS | N | S | SS |
| 2.  | I always uphold the truth, act fairly, honestly and pay attention to the fate of employees and do not act arbitrarily. |        |    |   |   |    |
|     | I always put myself in the position  |        |    |   |   |    |

|  |   |  |  |  |  |  |
|--|---|--|--|--|--|--|
|  | of other employees so that I always developed an attitude of mutual trust.                                  |  |  |  |  |  |
|  | I do not differentiate between employees, being open to receiving suggestions and criticism from employees. |  |  |  |  |  |
|  | I am always creative and initiative and have a strong sense of devotion to advancing the company.           |  |  |  |  |  |
|  | I am always consistent, precise in completing the task and fair to employees.                               |  |  |  |  |  |

ORGANIZATIONAL COMMITMENT

| No. | Question   | Answer |    |   |   |    |
|-----|--|--------|----|---|---|----|
|     |  | STS    | TS | N | S | SS |
| 1.  | I am ready to work beyond than the usual expected leadership to help the success of the Universities.          |        |    |   |   |    |
| 2.  | I boast to others that the University I work for is a good University.   |        |    |   |   |    |
| 3.  | I am ready to accept all types of assignments that are assigned to me to continue working for this University. |        |    |   |   |    |
| 4.  | I think that the values I want to archieve and the values of the University are the same or similar            |        |    |   |   |    |
| 5.  | I am proud to tell others that I am part of this University.   |        |    |   |   |    |
| 6.  | The university where I work really inspires me to excel.   |        |    |   |   |    |

|    |   |  |  |  |  |  |
|----|---|--|--|--|--|--|
| 7. | I am very happy to choose this University as a place to work than other universities. |  |  |  |  |  |
| 8. | For me this University is a place of work.  |  |  |  |  |  |
| 9. | I really care about the fate of this University                                       |  |  |  |  |  |