

## **Effect of Management Control to Organizational Culture, Compensation, Work Behavior and Employees Performance. (Studies in the Village Unit Cooperatives (KUD) in Southeast Sulawesi)**

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**Abstract:** Cooperative as a business organization or company that is managed on the basis of principle of the family, must adhere to the principles of sound management, transparent, accountable, and to be fair in the achievement of common goals.

Executives / managers and employees of cooperatives should be responsible in the use of cooperative economic resources efficiently to sustain profit efforts in this regard. It is therefore necessary to control management role in carrying out the work culture generate employment, foster an atmosphere of cooperation, and can influence the behavior of subordinates that will have an impact on improving employee performance. Besides, it also required that promote employee professional and cooperative interests. This study aims to identify and assess the relevance of management control on employee performance by considering the organizational culture, compensation, and work behavior as determinants of employee performance improvement.

This study sampled 135 employees at 18 Village Unit Cooperatives se Sulawesi Tenggara. Data collection is done by distributing questionnaires followed by in-depth interviews (in-depth). This study used descriptive analysis to determine the characteristics of the respondent and respondent description of indicators each study variable. While to examine the pattern of relationships between the study variables used inferential analysis tool that analyzes point to the approach of SPSS version 20.

The results of this study indicate that adequate management controls to improve employee performance when attention to the factors that contributed to the culture of the organization, compensation and workplace behavior on cooperatives in the province of Southeast Sulawesi. The study also produced findings to improve employee behavior for the better when the culture of the organization and compensation factors considered.

**Keywords:** management control, organizational culture, compensation, workplace behavior and employee performance.

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### **I. Introduction**

The control function (controlling) role is to detect potential weaknesses that occur as a feedback to the management of an activity, starting from the planning stage to the implementation stage. Matters covered by the controlling function includes the creation of standards or criteria, comparing results with standard monitoring, the implementation of an improvement over the deviation or aberration, modification and adjustment of the control method, and control glasses result of changing conditions, as well as communicating the revisions and adjustments to the entire process management in the hope of irregularities or flaws that ever happened does not happen again.

Management control aims to ascertain whether the tasks and functions of supervision and objects or activities in accordance with established (Sitorus et al., 2007). Management control is the process of influencing others in a company in order to effectively and efficient for achieve the goals. Determination of corporate objectives and strategies to achieve them done in a process called strategic planning.

Since strategic planning can not be separated from the environment, the strategic planning can also be regarded as a reaction to the environment companies. Management control is a tool to monitor or observe the implementation of the management company that tried to steer the achievement of more efficient and effective (Anthony et al., 2000).

A reliable employees and administrators, capable and competent to complete a variety of duties and functions entrusted to them. Carrying capacity is a likely take place if the cooperative is managed and implemented by the board that can be the inspiration that can encourage organizational culture and work behavior, so as to improve the performance of the employee as a result of work accomplished in relation to its position within the organization. Improved employee performance, through the achievement of goals and objectives, both to improve services to members and improve the ability of cooperatives to obtain windfall profits, the cooperative as an economic institution needs to improve its competitiveness, in order to conduct business is always based on the efficiency and effectiveness of business. The best way to conduct business that

is based on the elements of the efficiency and effectiveness of the business is through the implementation of good management control.

Culture is able to help a person or group of people to interact and communicate with others in the community (Gibson, 1996). The same is happening in the organization (Babin et al., 1998), every organization has a culture, and depending on the behavior. Culture can be a powerful influence on the attitudes and behavior of the members of the organization at the organizational level, culture is a set of assumptions beliefs, values and perceptions that of the members of the group (Hofstede, 1980; Schein, 1996; Sachman, 1992; Meschi and Roger, 1995). Susanto (1997) states as organizational culture values the grip of human resources in performing its obligations affecting the behavior of individuals within the organization.

However the high level of complexity of individual behavior and group or organizational behavior, should be managed, because in the end the work of the organization is achieved through people, either individually or collectively, either by himself or with the help of technology. Therefore, the management of organizational behavior has a central position in the organization due to some issues related to the goals of organizational behavior itself. The amount of employee performance, employee performance appraisal needs to be done which is very important for achieving organizational performance. The purpose is to evaluate the performance as well as to train and develop employees being assessed. Because so many benefits for the employee performance appraisal and concerns the life of an employee, the performance appraisal system should be able to be an effective instrument and on target, Blau (1999), Miller (2001) in Siahaan (2007)

The performance is the level of achievement for the implementation of a specific task (Wibowo, 2010). Employee performance as the end of an employee's performance and contain several things, such as the specific targets are achieved, have a term in the achievement and realization of efficiency and effectiveness

Culture is able to help a person or group of people to interact and communicate with others in the community (Gibson, 1996). The same is happening in the organization (Babin et al., 1998), because every organization has a culture, and depending on the strength. Culture can be a powerful influence on the attitudes and behavior of the members of the organization at the organizational level, culture is a set of assumptions beliefs, values and perceptions that of the members of the group (Hofstede, 1980; Schein, 1996; Sachman, 1992; Meschi and Roger, 1995).

Susanto (1997) states as organizational culture values the grip of human resources in performing its obligations affecting the behavior of individuals within the organization. In line with studies conducted Kempf & Dwyer (2001) concluded that the tissue culture research results significantly influence employee behavior.

The effectiveness of any organization is strongly influenced by the behavior of every person in the organization. One important principle states that each human being is different in the uniqueness of perception, personality, and life experiences, therefore the company needed a social system that governs the relationship between individuals and groups are able to establish expectations for the behavior of individuals (Gibson et al., 1996). Effectiveness is one of the goals to be achieved by an organization, which reflects the achievement of the original objectives have been endorsed by the organization. The same thing was said by Gibson et al. (1996) which states that the purpose of the organization in the form of overall performance depends on the performance of individual members of the organization.

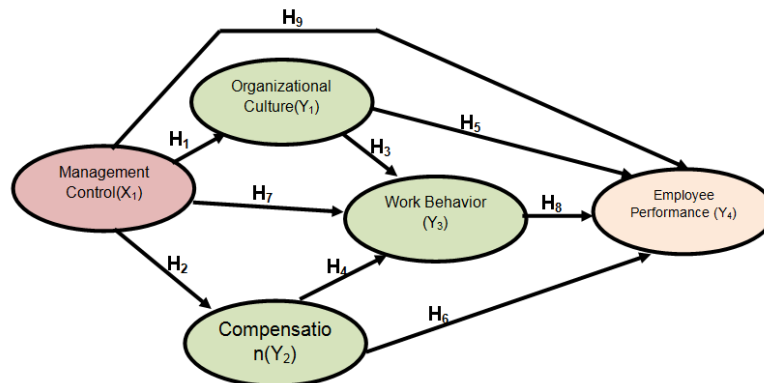
Ines et al. (2010) assert control has a significant effect on employee compensation and firm performance. Company's control system, said to be a significant effect on compensation, the provision of a fixed salary plus a commission on sales greater employee performance will form a better and more effective. In a previous study Birnberg et al. (1999) stated that the control has a significant impact on the culture or values and norms in the company. Whereas research conducted Chelariu et al. (2008) that control a significant effect on the culture and mediate to improve performance.

Performance related to the culture and design of management control based on culture (Bimberg, 2004; Brigibe, 2007, and Bernard 2010). This statement is consistent with the Contingency Theory of the organization (Hall, 1978) which is the organizational structure problem free in an organizational context, which could affect performance related. Testing direct and control management culture together can affect the performance of the company. The results of a survey conducted by research (Lawrence et al, 2009); Birnberg and Snogross, 1988) found differences in behavior management and culture affects the effectiveness of management control.

Shon et al. (2009) stated that the system of management control significant positive effect on compensation. The high level of compensation in the form of incentives to help managers undertake such efforts deployed, aligning the work to achieve effective management control. Ines et al. (2010) concluded in his research that ties compensation to the employee's performance is positive. Collins et al. (2005) in a similar study found that human resource practices that will either affect the performance of the employees effectively on small businesses. Teclémichael and Soeters (2006) also found that a significant effect of compensation on employee performance. Sarah Javed (2010) research concluded that significant compensation to organizational performance. Chidambaram et al. (2009) the implications of the compensation effect on employee behavior.

Based on the interplay between the variables of the study, the management control as independent variables, organizational culture, compensation and work behavior as an intervening variable, whereas the performance of the employee as the dependent variable. Of the five variables can be built drawings hypothetical model as in Figure 3.1 studies the following:

**Figure: 3.1 Research Hypothesis Model**



Sources: compiled from several studies

The link between management control of organizational culture based on the fact that the controller of life in many cultures and often is instrumental in managing and developing culture. Therefore, one of the obligations of controllers is to understand and control what they face and what is done in the organization. Birnberg et al. (1999) stated that the control has a significant impact on the culture or values and norms in the company. Chelariu et al. (2008) that control a significant effect on the culture and mediate to improve performance.

From the description Birnberg et al. (1999), Chelariu et al. (2008), and Segall (1986) concluded that there is a positive influence between management control and organizational culture. This is supported by the results of the study (Birnberg et al., 1999 and Chelariu et al., 2008) which states that the management control of the positive influence of organizational culture. Based on the above proposed hypothesis H1 more adequate management controls to strengthen the culture of the organization.

Shon et al. (2009) stated that the system of management control significant positive effect on compensation. The high level of compensation in the form of incentives to help managers undertake such efforts deployed, aligning the work to achieve effective management control.

Iwaka (2007) states that the control system significantly influence compensation, or having a positive relationship between the effectiveness of the management control with compensation. Management control to increase compensation to achieve effective and efficient results.

Collins et al. (2005), concluded that there is a positive influence between management control and compensation. This is supported by the results of the study (Shon et al., 2009 and Iwaka, 2007) which states that the management control of the positive effect on compensation.

Based on the above proposed hypothesis H2: The more adequate management controls to improve compensation.

Steers (1987) that organizational culture will reflect the characteristics or perceived characteristics contained in the work environment and Sitorus for organizational activities, which is done consciously or not, and thought to affect behavior while Susanto (1997) stated that organizational culture as the values of the handle human resources in carrying out their obligations and their behavior within the organization. Opinions on the stresses that organizational culture affects the behavior of its members, similar things in the clear by Wigjaseptina (1998) which states the strength of corporate culture is the intensity of the impact on employee behavior of management process of company.

Organizational culture that emphasizes that employees behave in accordance with the demands of the organization, can lead to good or bad behavior. Salfen (2004) found that organizational culture democratic can increase good behavior, a sense of fun and responsibility of the individual within the organization.

From the description Steers (1998); Susanto (1997); Wigjaseptina (1998) and Salfen (2004) concluded that there is a positive effect between organizational culture and work behavior. This is supported by the results of research Kempt & Dwyer (2001); Arogaswamy & Byles (2002); Stavrou et al. (2005); Biswas (2007); Litrell (2005); O'Reilly (1991); Alas danvadi (2006); Rashid, Sambasivan & Rahman (2003) which states that the organizational culture of positive influence workplace behavior. Based on the above proposed hypothesis H3: The stronger the culture of an organization can improve employee behavior

Compensation is everything received by employees as a reward for their work. Compensation is given properly, employees will be more satisfied and motivated to achieve organizational goals. Compensation is important for employees as individuals because because compensation reflects the size of the value of their work among the employees themselves, their families and communities. Absolute level of compensation of employees to determine the scale of life (Ojo, 2009).

Ojo (2009); Handoko and Siagian (2003), it can be concluded that there is a positive effect between compensation and workplace behavior. This is supported by the results of research Chidambaram et al. (2009) which states that the compensation positive effect on work behavior. Based on the above proposed hypothesis H4: The higher the compensation can improve workplace behavior.

Cultural organization accomplishments emphasized by Peters and Waterman (1982) on the theory that emphasizes excellence success is determined values are embedded in the organization. Peters and Waterman insists on superior organizational characteristics, and found that there is a relationship between organizational culture and job performance in the United States, if it is connected between specific management practices with a success. This shows that there are dimensions of organizational culture that can affect the performance of the organization.

Robbins (2003), states that organizational culture is a system of shared meaning held by members that distinguishes between organizations. Similarly, Robbins explained that the measure organizational culture can understand how employees view an organization, encourage teamwork, reward innovation, and enhance initiatives. So the culture of performance-oriented organization will demand results and high expectations and emphasis on aggressiveness, competition and exploiting opportunities and to encourage and support the dissemination of information and reward good performance (O'Reilly, 2002).

Peters and Waterman (1982), Robbins (2003) and O'Reilly (2002) concluded that there is a positive effect between organizational culture on performance. This is supported by research findings Kotter and Heskett (1992); Kempt & Dwyer (2001), Waclawski (2003); Moeljono (2003); Rashid et al.(2003); Tsang (2007); Amran et al.(2008); Stavrou et al.(2005); Xenikou&Simosi (2006) which states that organizational culture affects performance. Based on the above proposed hypothesis H5: The better the culture of an organization can improve employee performance.

Robbins (1996) says that people do what they do to make ends meet. Before they do work, they look for salaries and benefits. Many types of benefits such as: increase in salaries, employee benefits, job assignments are preferred, all these types of benefits are controlled by the organization. Lawler III. et al., 2002. In Dunette and Hough (1992) says that the important role of the control of the organization (under policy control) is through control of rewards in influencing employee behavior. Robbins (1996) in line with Gibson (1996) divides the two types of rewards in the form of extrinsic and intrinsic rewards. Robbins further divide extrinsic rewards in the form of the following: a. Direct Compensation, b. Indirect compensation, c. Reward is not money.

Marwan et al.(2009) the relationship of compensation on employee performance is positively correlated Collins et al.(2005) in the same study targeting small businesses have found that the HR practices of effective influence on employee performance. Teclmichael and Soeters (2006) have found that a significant compensation on employee performance.

Robbins description (1996), Gibson (1996), Marwan et al.(2009), it can be concluded that there is a positive effect between kompensasi and employee performance. This is supported by the results of study by Collins et al.(2005); Teclmichael and Soeters (2006), which states that the compensation positive effect on employee performance. Based on the above proposed hypothesis H6: The more adequate compensation can improve employee performance.

Management control is a tool to monitor or observe the implementation of the management company that tried to steer the organization in the company's goals for the performance by the management company to run more efficiently and smoothly. Monitored or regulated in a management control system is to manage the behavior of employees in the company to be accountable to stakeholders (Soobaroyen, 2006)

Merchant (1998) who said that the orientation of the management control environment related to the behavior of employees, management control systems to assist, control, motivate management to make decisions and monitor behaviors that can control the activities that occur within an organization. But the implementation is often the case of a deviation behavior or intentional breach outside of the rules and procedures of management control systems by controlling in this study is the controller, to direct, deviations or violations committed by employees that influence behavior.

Brigitte et al. (2004) that examined the effects of behavioral control mediate a significant influence on employee performance. Brigibe et al. (2007) stated that the control of management is behavioral orientation related to the design of management control systems to assist, control, motivate management to make decisions and monitor the activities of controlling behavior that occurs in an organization.

Brigitte et al. (2004) and Brigibe et al.(2007) concluded that there is a positive effect between management control and work behavior. This is supported by the results of research Anthony et al. (2000); Brigitte et al.



(2004) and Brigibe et al.(2007), which states that the management control of the positive influence workplace behavior. Based on the above proposed hypothesis H7: The more adequate management controls to improve employee behavior.

Work behavior concerning individual activities in an organization in achieving organizational goals (Gibson et al., 1996), while Hersey and Blanchard (1992) states essentially goal-oriented behavior. The purpose here of course is the goal that has been set out in a plan that incorporates all components of the organization or at least the decision makers in the organization.

Kast and Rosenzweig (1990) found the behavior of all the actions are carried out by someone either for themselves or their group and organization.

The results of Arogyaswamy&Byles (2002); Kempt & Dwyer (2001); Gilder (2003); Somers & Birnbaum (2000); Biswas and Varma (2007); Bierhoff& Muller (2005), and Sumarsan (2010) which states that there is influence between work behavior and performance. Based on the above proposed hypothesis H8: The better work habits can improve employee performance.

Management control is the process of influencing others in a company in order to effectively and efisisen achieve goals. Determination of strategic corporate goals and to achieve them done in a process called strategic planning. Therefore, strategic planning can not be separated from the environment, the strategic planning can also be regarded as a reaction to the environment companies. Management control is a tool to monitor or observe the implementation of the management company that tried to steer the achievement of more efficient and effective (Anthony et al., 2000).

Management control and performance research done by Shon et al.(2009) that the management control of a significant effect on performance. Marcela (2006) stated that management control directly affects the performance of using the contingency model with more intensive management control to overcome two major sources of uncertainty of the local market and the technology.

Billy et al.(2008) examined the control of a dominant factor in determining the organization's capacity for improvement, to improve employee performance. Billy et al.(2008) and Shon, (2009), it can be concluded that there is significant influence between management control and employee performance. This is supported by the results of the study Marcela (2006), Anthony et al. (2000), which states that there is an influence between management control and performance. Based on the above proposed hypothesis H9: The more adequate management controls to improve employee performance.

## **II. Methods**

### **Type of Research**

This research is an explanatory analysis of the survey method using questionnaires and a questionnaire to the respondent. This study describes the systematic nature of the data or characteristics of a particular population or a particular field. In a survey study will describe each of the variables and testing hypothesis (explanatory research) whose purpose is to explain causal relationships between variables through hypothesis testing (Singarimbun, 1995).

### **Population and Research Sample**

The research population is all employees who entered ranked KUD "Highly Qualified" in 75 Village Unit Cooperatives (KUD) in Southeast Sulawesi employees numbered 1332 people. Given the large number of Village Unit Cooperatives (KUD), the sampling is done by using a two stage sampling, which uses a two-stage sampling. The sampling steps described below:

1. The first phase, set the number of population at 75 Village Unit Cooperatives (KUD) judgment sampling method, which sampled 18 Village Unit Cooperatives (KUD) Highly Qualified in Southeast Sulawesi
2. The second stage, is a sampling of employees from 18 cooperatives are classified assessment of "Highly Qualified". Of the 18 cooperatives, employee sampling conducted using proportional stratified sampling method. Having known of the population (N) of all employees at 18 KUD Southeast Sulawesi, the sample size (n) can be determined that 135 employees (Slovin formula in Umar 2004). After sampling the selection of the sample at each KUD done in proportion to the number of samples per KUD. Slovin formula sample size can be calculated as follows:

$$n = \frac{315}{1 + 315 (0,065)^2}$$
$$n = 135$$

### **Research Variables**

Variable or construct is a concept based on the theory that such relationships examined in this study as follows:

1) Exogenous Constructs

Construct exogenous sources are variable or independent variables are not caused or predicted by other variables in the model, in this study is the control of management.

2) Construct Endogenous

Endogenous constructs are factors that predicted by one or more of the other constructs, in this study consisted of organizational culture, compensation, workplace behavior and employee performance.

**Inferential Statistical Analysis**

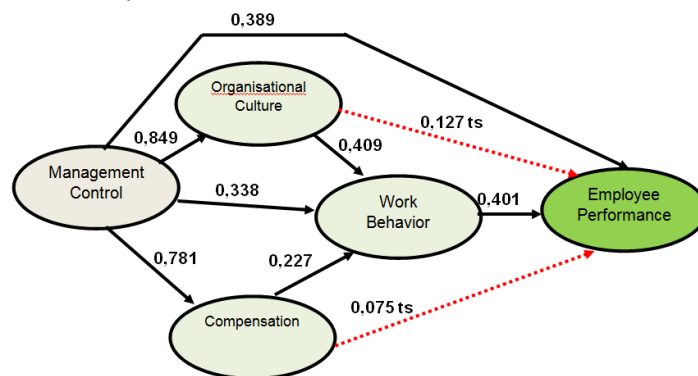
Inferential Statistical Analysis is an analysis conducted to test the hypothesis that has been made that this research method is used path analysis (path analysis) that are definitely under the WinarsunuPedhazur (2004) is a method used to see the consequences (effects) directly and not directly from a variable that is hypothesized as a cause (causes) of the variables are treated as a result. Variables in the analysis of this pathway can be divided into two: the exogenous variables (exogenous variables) which is the cause and the endogenous variable (endogenous variable) as a result variable (Al Rashid, 1993). Path analysis was conducted to find explanations of patterns of direct and indirect relationships based on theoretical considerations and knowledge of research presented in the form of images (path diagram / diagram line) which serves to assist in conceptualizing complex issues and recognize the empirical implications of the theory being tested.

**III. Results And Discussion**

**Hypothesis Testing Results**

Model effect between the dependent variable and the independent variables are presented in Table 5.1 as follows:

**Figure 5.1 Diagram of Path Analysis Results**



The results of path analysis as shown in Figure 5.1. Coefficient of determination obtained results for total management control (X1) on employee performance (Y4) through through organizational culture (Y1), compensation (Y2.) and work behavior (Y3) of  $R^2M = 0.997$ . This number can be used to look at the contribution of the control of management on employee performance through organizational culture, compensation, and work behavior. This figure has the meaning that the contribution of the management control of the organization's culture, compensation, workplace behavior and employee performance is 99.7%, while the remaining 0.3% is obtained from the contributions of other factors. In other words sumbangsi of power or management control of the variable employee performance through organizational culture, compensation, and work behavior significantly.

**Discussion of Research Findings**

The results of the analysis of the model line above it can be seen that the influence of management control of the organization culture, compensation, workplace behavior and employee performance can be explained as follows:

**1. Effect Of Organizational Culture Management Control**

The results of the analysis of the influence of direct management control of the organizational culture values obtained significant positive path coefficients. This suggests that management control affect organizational culture. Path coefficient is positive means that there is a direct relationship between the control of management to organizational culture. Management control with indicator control environment, risk assessment,

information and communication, control activities, and adequate monitoring, will strengthen the organizational culture on cooperatives in the province of Southeast Sulawesi.

The results of this study support the notion Birnberg et al. (1999) stated that the control has a significant impact on the culture or values and norms in the company Chelariu et al. (2008) that control a significant effect on the culture and mediate to improve performance.

The theory of cultural perspectives expressed the relationship between management control and control management culture that if implemented at the company level will be more clearly seen how the culture be created, invested and developed even changed by a controller. The controller of the organization can instill, develop and change in accordance with organizational goals. Efferin et al. (2010) stated that the control of the control culture is focused on creating an organizational culture that is good and strong as pengicu subordinate behavior to be consistent with the goals and strategies of the organization. Organizational culture is good and powerful look at the values pribadi and groups created in the organization and serves as the informal mechanisms of behavioral control.

The results of this study support previous research Tsang (2007) which concluded that there is a significant effect between entrepreneurial behavior of the software industry in China with the existing organizational culture in the industry. Also supports the results of research conducted by Xenikou et al. (2006); states management control positive effect on organizational culture. Medium Kuchinke research (2004), concluded that the management control styles can predict cultural value to the organization or company.

## **2. Influence Of Compensation Management Control**

The results of the analysis of the influence of direct management control of the compensation values obtained significant positive path coefficients. This suggests that the effect on compensation management control. Path coefficient is positive means that there is a direct relationship between the control of the management of labor compensation. Management control that has a value of the control environment, risk assessment, information and communications, employee compensation will increase the cooperatives in Southeast Sulawesi.

The results are consistent with the results of research conducted by Shon et al. (2009) stated that the system of management control significant positive effect on compensation. The high level of compensation in the form of incentives to help managers undertake such efforts deployed, aligning the work to achieve effective management control. Iwaka (2007) states that the control system significantly influence compensation, or having a positive relationship between the effectiveness of the management control with compensation. Management control to increase compensation to achieve effective and efficient results. Both the research (Shon et al., 2009 and Iwaka, 2007) which states that the positive effect of management control compensation.

## **3. Effect Of Organizational Culture Work Behavior**

The results of the analysis of the direct influence of organizational culture on work behavior coefficient values obtained significant positive path. This suggests that organizational culture affects work behavior. Path coefficient is positive means that there is a direct relationship between the culture of the organization to conduct the work. The stronger the culture of the organization will improve the behavior of employees' cooperatives in Southeast Sulawesi.

The results of this study reinforce the theory related to the relationship between organizational culture and work behavior. According to Steers (1987) that organizational culture will reflect the characteristics or perceived characteristics contained in the work environment and organizational activity, which is done consciously or not, and thought to affect behavior while Susanto (1997) states as organizational culture that values a grip human resources in carrying out their obligations and their behavior within the organization. Opinions on the stresses that organizational culture affects the behavior of its members, similar things in the clear by Wigjaseptina (1998) which states the strength of corporate culture is the intensity of the impact of the internalization of the company on employee behavior.

The results are consistent with the results of previous research by Arogyaswamy & Byles (2002); Rashid et al. (2003) express a person's preference in the organizational culture can affect the behavior of individuals, and employees who proved stronger culture of evaluation and implementation of cultural participation in the form of behavior.

## **4. Compensation Effect Of Work Behavior**

The results of the analysis of the influence of direct compensation for work behavior coefficient values obtained significant positive path. This suggests that the compensation effect on work behavior. Path coefficient is positive means that there is a direct relationship between compensation and workplace behavior. The higher compensation the employees' behavior cooperatives in Southeast Sulawesi, the better.

The findings of this study support the theory advanced by Ojo (2009) that the compensation is important for employees as individuals because basically compensation reflects the size of the value of their work among the employees themselves, their families and communities, the absolute level of compensation of employees to determine the scale of life.

The primary responsibility for developing control system of rewards for an organization to reach its goals and is based on principles such as justice, fairness and equality that benefits become powerful instruments for various purposes. Reward system should have appeal for a high-quality workforce to belong to the organization, a strong attraction to retain existing workforce work in the organization, containing the principles of fairness, respect for the principle of behavioral compliance to rules and regulations, the creation of administrative wages and salaries an efficient and effective manner.

From the description Ojo (2009); Handoko and Siagian (2003), it can be concluded that there is a positive effect between compensation and workplace behavior. This is supported by the results of research Babib et al. (2009) which states that the compensation positive effect on work behavior. Based on the above proposed hypothesis can be accepted:

### **5. Effect Of Organizational Culture Employee Performance**

The results of the analysis of the direct influence of organizational culture on employee performance values obtained positive path coefficient is not significant. This suggests that organizational culture is less effect on employee performance. Path coefficient is positive means that there is a direct relationship between the culture of the organization with employee performance, but not mean. The stronger the culture of the organization will be less improve employee performance in cooperatives in Southeast Sulawesi.

Under the conditions that existed at the Village Unit Cooperatives, and the results of interviews conducted against several employees who were respondents, that organizational culture that employees sometimes poorly understood cooperative organization. Based kinship based economy so that most employees are not optimal because sometimes confused running jobs. This sort of thing will lead to poor employee performance. It's one of the reasons for the characteristics of respondents to the level of education, the high school-educated workers by 83 people or 61.48%. This suggests that employees performing work in the low-power analysis because it has low education levels resulting in poor understanding of organizational culture if it is associated with the performance, so will have an impact on the poor performance of employees at KUD.

The results in line with research Tseng et al. (2011) that organizational culture had no significant effect on employee performance. This is due to different levels of background knowledge and confidence values that vary their working ability, However the study was not in line with the study by Rashid et al. (2003) that a strong organizational culture will provide superior performance. Also research Arogyaswamy & Byles (2002) who found that organizational culture has a significant impact on employee performance. Similarly, research Xenikou & Simosi (2006) stated that strong organizational culture determines the performance of the employees. Amran et al. (2007) stated that organizational culture has a very important role to improving employee performance.

The results of this study do not support the thesis Robbins (2003) who explains that measuring organizational culture that understanding of how employees view an organization, encourage teamwork, reward innovation, and enhance initiatives. So the culture of performance-oriented organization will demand results and high expectations and emphasis on aggressiveness, competition and exploiting opportunities and to encourage and support the dissemination of information and reward good performance (O'Reilly, 2002). Success is determined by the values that are embedded in the organization (Peters and Waterman; 1982).

### **6. Effect Compensation Against Employee Performance**

The results of the analysis of the direct influence of compensation on employee performance values obtained positive path coefficient is not significant. This shows that the compensation does not affect the performance of the employees. Path coefficient is positive means that there is a direct relationship between compensation and employee performance is not significant. Repair rise less compensation in accordance with the minimum wage, education level, the less time working to improve the performance of employees of cooperatives in Southeast Sulawesi.

Based on the characteristics of the respondents with a high school education levels by 61 people or 45.19%. This suggests that employees performing work in the low-power analysis because it has less able to respond due to low education levels, which resulted in low quantity of work of the employees, thus impacting on the poor performance of employees at KUD. The results of interviews conducted against several employees of the respondent, that the compensation to the Village Unit Cooperatives less meet the needs, not according to the level of education, even the skillful of respondents only as a place to make a cooperative work experience to find a better job, they can be the main waiting civil servants. This sort of thing will lead to poor performance of the employees, because employees who have high levels of ability or performance, and higher education after



obtaining a civil service job or a better worker, they are resigned to employee cooperatives. The process of removal or dismissal of employees who have the experience, ability to work well as a high level of education berdampak with less optimal employee performance at the Village Unit Cooperatives (KUD)

The results of this study support by Ryan et al. (2003) stated that the compensation does not have a significant effect on performance, because of bonuses that high salaries and bonuses actually reduce the company's financial performance; Also not in line Ine's et al. (2010) states that compensation of employees significantly influence the performance of the company .. Also rejected Teclenmichael and Soeters (2006) have found that a significant compensation on employee performance.

### **7.Effect of Management Control Of Behavior**

The results of the analysis of the influence of direct management control of work behavior coefficient values obtained significant positive path. This suggests that the effect on the behavior of management control. Significant path coefficient is positive means that there is a correlation between the direction of the management control with significant workplace behavior. Therefore it can be explained that the management control value control environment, risk assessment and management of self, capable of improving workplace behavior that is the spirit and excitement of work, power work initiatives, job involvement and connectedness to the organization when employees work with innovative and willing to take risks, conscientious, results-oriented, employees, team, stable aggressive, full salary, bonus / commission, and education / training

The findings of this research in line with the stated Brigitte et al. (2004) that the orientation behavior of management control is related to the design of management control systems to assist, control, motivate management to make decisions and monitor the activities of controlling behavior that occurs in an organization. In the implementation of workplace behavior often occurs a deviation or willful violation of the rules or outside management control procedures performed by the executor. Irregularities or violations committed by employees outside of the rules or procedures referred to as behavior (behavior).

### **8. Influence Behavior Working Against Employee Performance**

The results of the analysis of direct influence on the performance of the employee work behavior coefficient values obtained significant positive path. This shows that the work behavior affects employee performance. Path coefficient is positive means that there is a direct relationship between work behavior and employee performance. The better the work behavior of employees in the performance of cooperatives in Southeast Sulawesi province will increase.

The results of this study support the notion put forward by Gibson et al. (1996) that the behavior of the activity involves individuals working in an organization in achieving the organization's goals are basically oriented objectives set out in the plan include all components of the organization or at least the decision makers in the organization (Hersey and Blanchard; 1992) . Medium Kast&Rosenzweig (1990) states the behavior is all the actions of a person either for themselves or their group and organization.

The results are consistent with the results of previous studies Bierhoff& Muller (2005), stated that there is a positive relationship between work behavior with employee performance. Also the results of research conducted by the Gilder (2003) states that good work habits will have a positive impact on employee performance. Supports research Arogyaswamy&Byles (2002) which states that good behavior impact on employee performance.

### **9.Effect Of Employee Performance Management Control**

The results of the analysis of direct influence on employee performance management control values obtained significant positive path coefficients. This shows that the control effect on employee performance management. Path coefficient is positive means that there is direct relationship between management control performance with real employees. Therefore it can be explained that the management control with indicator control environment, risk assessment, information and communication, control activities and monitoring can improve the performance of employees in the form of quantity, quality and time, when the attention of organizational culture, compensation and workplace behavior.

The results of this study parallel the results of previous studies conducted by research management control and performance done by Shon et al. (2009) that the management control of a significant effect on performance. Also the study by Marcela (2006) stated that management control directly affects the performance of using the contingency model with more intensive management control to overcome two major sources of uncertainty of the local market and the technology. Similarly, in line with research by Billy et al. (2008) examined the control of a dominant factor in determining the organization's capacity for improvement, to improve employee performance.

#### **IV. Research Contributions**

##### **Theoretical Contributions**

Theoretically, this study has been able to contribute to justify the opinion of management control of Anthony et al. (2000) which describes the control of management is the process of influencing others in a company in order to achieve performance; controlling organizational culture, compensation and employee behavior can achieve performance

This study supported partially by Billy et al. (2008), Ryan et al. (2003) and Shon et al. (2009) that management control significantly influence employee performance; Birnberg et al. (1999), Chelariu et al. (2008) and Kuchinke (2004) significantly influence the management control culture; Brigitte et al. (2004) and Brigibe, (2007) Management control and work behavior have a significant impact on employee performance and Ines et al. (2010), Shon et al. (2009) and Iweka (2007) control a significant effect on compensation management and performance

The results of this study have been able to contribute pengembangan theoretical justification and holistic (whole) of the results of research on management control, ie the implementation of management control must harmonize the implementation of organizational culture, compensation and workplace behavior to improve employee performance

##### **Practical Contribution**

###### **For the Village Unit Cooperatives**

The results of this study can be used as useful information to enhance understanding of the management team of Village Unit Cooperatives about the importance of implementing management control should harmonize the implementation of a holistic (whole) organizational culture, compensation and workplace behavior to improve employee performance at the Village Unit Cooperatives (KUD) in Southeast Sulawesi. With unknown primary determinant of each variable so the actors Village Unit Cooperatives (management team) can make the right policy in the conduct of business activities.

###### **For the local government (Department of Cooperatives and SMEs)**

This research is expected to contribute to formulating programs and policies adopted by the government in order to empower the Village Unit Cooperatives relating to control measures in the management of co-operatives to improve employee performance by taking into account organizational culture, compensation and workplace behavior; making functions of government (Department of Cooperatives and SMEs) as the holder of regulation and coaches on Cooperatives and Small and Medium can be done well and on target.

##### **Research limitations.**

The results of this study have provided a number of findings, but there are still some things that need to be studied further. This condition is influenced by several factors that are not directly a limitation of the study, namely:

1. In order to reveal the influence of management control of the organization's culture, compensation, workplace behavior and employee performance at the Village Unit Cooperatives (KUD) just look at KUD Highly Qualified, so the results of this study can not generalize to other cooperatives.
2. Measurement of management control in this study was limited to the measurement of organizational culture, compensation, workplace behavior and employee performance alone, whereas according to the theory and some previous research findings more management control affect the financial performance of the organization.
3. In this study, observations were made by using a scope with cross sections which means that the data obtained from a specific time or only at the time of the study while the behavior of the controlling behavior and the impact of employee performance at other times (time series) are not included in this study.

#### **V. Conclusions And Recommendations**

##### **Conclusion**

Based on the research, discussion, and interpretations that have been described in the previous chapter, it can be concluded, as follows:

1. Management control with indicator control environment, risk assessment, information and communication, control activities, and adequate monitoring so as to maintain and establish a strong organizational culture. reflected by working in an innovative, risk-taking, and attention to detail.
2. Management control indicators have the control environment, risk assessment, information and communication, control activities, and monitoring served to increase compensation. This means that the management control that has the value of the control environment, risk assessment, information and communication, control activities, and monitoring to increase the compensation reflected in remuneration in

the form of salaries, bonuses, and education and training facilities required employees to achieve organizational goals.

3. The strengthening of the role of organizational culture in improving workplace behavior. Organizational culture are realized by working in an innovative, risk-taking and result oriented work behaviors that can improve with better employment initiative power.
4. High compensation can improve workplace behavior. This indicates that high compensation is shown with rewards such as salary, bonus, and education and training facilities role in improving workplace behavior that is the spirit and excitement of labor and employment initiative power, the higher the job involvement.
5. Weak organizational culture plays less improve employee performance. Weak organizational culture by employees who are destined to work an innovative, risk-taking, attention to detail, it will be less than the employee's performance improve the quality of employment.
6. Compensation is low less instrumental improve employee performance. This means that the low compensation of employees less in accordance with the conditions of remuneration such as salary, bonus, and education and training facilities lacking improve employee performance.
7. Management control with indicator control environment, risk assessment, information and communication, control activities, and monitoring role in improving workplace behavior. Based on the empirical findings that the role of management control repair work behavior.
8. Good work habits play a role in improving employee performance. This means that the better work habits demonstrated by the initiative power of employee role in improving employee performance is an improvement.
9. Management control indicators have the control environment, risk assessment, information and communication, control activities, and monitoring served to increase compensation. This means that the management control that has the value of the control environment, risk assessment, information and communication, control activities, and monitoring can improve employee performance as reflected in the quantity, quality and timeliness of work.

### **Suggestion**

Based on the results of the study, researchers gave some of the things that need to be enhanced by both theoretical and practitioner, among others:

1. Future studies should control variables as exogenous management is not only associated with endogenous variables such as organizational culture, compensation and work behavior and its impact on employee performance by incorporating other variables such as financial variables Cooperative.
2. For the government especially the Department of Cooperatives and Small and Medium Enterprises Southeast Sulawesi Provincial Government involvement is necessary to provide an understanding of the control of management with respect to the cooperative organizational culture and results-oriented cooperation, fair compensation and working as a behavioral foundation unit Rural Cooperatives (KUD) for karyaan improve performance. In this study, there are two variables that are not significant to get attention and improvement, namely:
  - a. Cultural organizations improve performance karyawan less meaningful because of low education levels (the majority of high school graduates), it is necessary for cooperation between the board and the Department of Cooperatives cooperatives and SMEs raise the level of education.
  - b. Compensation less means improving employee performance, due to an increase in compensation is not comparable with the best performance of the employees and ultimately employee chooses another job as a civil servant or other private sector, it is expected the government to provide special allowances for the running of the 45 Constitution for the welfare of the community through cooperative efforts which is currently handled by the Ministry of Cooperatives and SMEs.

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