STRATEGIES FOR INCREASING THE HUMAN RESOURCE COMPETENCE AND PROFESSIONAL COMMITMENT TO JOB SATISFACTION AND IMPACT ON INSTITUTION SOCIAL RESPONSIBILITY ON THE FACULTY OF ECONOMIC IN MAKASSAR (Survey on PRIVATE UNIVERSITY in Makassar)

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ABSTRACT

Campus requires society as a supporting element of its activities, and the environmental community college of campus also need caring institutions in developing their potential, so that the surrounding communities develop in a sustainable. Institution Social Responsibility (ISR) is an application of the concept of a university's social responsibility to its stakeholders. The social responsibility emerged as a real response of a university to the various impacts that is generated on its stakeholders. This study focused on the concept of University Social Responsibility (USR) in building the value of education, Science and Technology (Science and Technology) that impact on the environment of the campus community. The aims of this study to look at the concept of competency of human resource and professional commitment contribute to job satisfaction and their implications on the institution social responsibility. This research in the domain of management accounting and social accounting on Economic Faculty at University in Makassar. This study is an explanation (explanatory research) intends to explain causal relationships between variables through hypothesis testing. The method of analysis used in this study is multiple regression analysis with the consideration that the pattern of relationships between the independent variables in this research is correlative and causal. This analysis is used to determine the influence of independent variables on the dependent variable. This research is expected to develop a theory of the Management Accounting and Social Accounting resulting from the analysis of policy of Economic Faculty in University of Makassar as a provider of services of education to the community as stakeholders. This research as a source of information to formulate institution social responsibility policies as a form of accountability to stakeholders.

Key words: competency of human resource, professional commitment, job satisfaction, institution social responsibility.

I. Introduction

1.1. Background

The role of higher education institutions in the minds of the people can not be separated from the role of socio economic development, around the campus to improve the socioeconomic conditions. Campus requires society as a supporting element of its activities, and the environmental community college campus also need caring institutions in developing their potential, and gives meaning to the public, so that the surrounding community develops in a sustainable manner. Universities faced with the challenge to redefine their roles and responsibilities, in line with higher education who has gone internasional and globalized.

Concept Institution Social Responsibility (ISR) contains thoughts about the application of the concept of social responsibility of a university to its stakeholders. The social responsibility emerged as a real response to the various impacts of a university that is generated on its stakeholders. There are at least four impacts resulting universities, namely the social, educational impact, organizational impact and cognitive effects. Implementation of social responsibility will be to ensure the survival of a university in the long term, because of the good relationship and synergy between the university and its stakeholders.

ISR begins with the onset of their impact both positive and negative impacts on people's lives and the environment. This study focused on the concept of University Social Responsibility (USR) in building the value of education, Science and Technology (Science and Technology) which has not been widely discussed. The formulation of this concept is important because the responsibility is no longer limited to university ivory tower producing a mere scholar, but has grown to such an extent, and present in the life of the community to provide the answer to every problem. The application of the concept of University Social Responsibility (USR) is influenced by several factors such as the competence of human resources and their professional commitment to serve the public and not less important is the creation of a feeling of satisfaction towards the work environment within the institution itself.

Formulation of HR competencies that are in line with the strategy of Higher Education institutions, reduce the deviation between the competencies built and desirable stakeholders, which resulted in the deviation of the institution was able to adjust to the
external environment. Utilization of human resources will not be effective without adequate competence. In fact, according to Kaplan and Norton (1996), human resource competencies so important because it affects the return on capital that has been invested (ROCE).

Professional commitment is the level of individual loyalty to his profession as perceived by the individual (Larkin, 1990 in Trisnaningsih, 2004). According Wibowo in Trisnaningsih (2003) is the level of professional commitment of individual loyalty to his profession. Professional commitment to ultimately expected to affect the job satisfaction for the professional attitude of the lecturers will receive remuneration that is adequate as expected.

Job satisfaction is a marker for the beginning of an organizational commitment (Gregson, 1992 in Sri 2003). According to Robbins (1996) job satisfaction is a person's attitude towards work as the difference between the amount of reward received by workers and the many who believed that should be accepted. According to Davis and Newstrom in Amilin and Rosita (2008), if an employee joins an organization, he brought along a set of wants, needs, desires and past experiences that work together to form expectations. Including motivation in improving the quality of public services and implementing University Social Responsibility (USR).

Factors that have been described is contributing to the implementation of the concept of University Social Responsibility (USR). Mitchell et. al. (1997) formulate the relevant USR in Indonesia, namely the concept of USR-based stakeholders. In this context, the authors are interested in conducting a study entitled “Strategic HR Competency Enhancement and Professional Commitment on Job Satisfaction and its impact on Social Responsibility Institution”.

1.2. Formulation of The Problem
From the description of the background, the problem can be formulated as follows:
1. What is the interaction among strategic HR competencies, professional commitment and job satisfaction significantly influence the implementation of the concept of University Social Responsibility (USR) on Private University in Makassar.
2. What will the implementation of the Institution of Social Responsibility at a university in particular Private University, so as to provide a value for the community around the campus particularly the increasing socio-economic value.

1.3. Benefits of Research
a. Theoretically
This study is expected to provide empirical evidence to identify the variables associated with the concept of Social Responsibility Institution, and contribute ideas in the development of contemporary behavioral accounting with a focus on human resource competencies, professional commitment and job satisfaction associated with the creation of university social responsibility efforts.

b. Practical
As a manager of Higher Education in Indonesia, the results of this study can be used as a reference to create other forms of implementation Institution Social Responsibility as a form of interaction and awareness of stakeholders.

c. Novelty
The novelty of this research is the development of implementation models Institution Social Responsibility. Some previous researchers like Pardamean Daulay (2012) writes about the social responsibility of the Open University in achieving the MDGs, a portrait of a working model of collaboration by empowering local communities. Srihadi Winarningsih, (2010) writes about the social responsibility associated with ethical orientation, professional commitment and organizational commitment to job satisfaction in public accounting entities. The authors of both studies linking social responsibility associated with job satisfaction of Private University in Makassar.

The novelty of this study with the idea of constructing a central theme of Social Responsibility Institution by linking variables such as job satisfaction is influenced by HR competencies with professional commitment the Private University in Makassar with research model using Path Analysis.

ii. Literature Review
2.1. Definition of Competence
According to Robert A. Roe (2001) states, "Competence is defined as the ability to adequately perform a task, duty or role. Competence integrates knowledge, skills, personal values and attitudes. Competence builds on knowledge and skills and is acquired through work experience and learning by doing.

According to Bontis et.al., (1999) as being complementary competencies person and includes the knowledge, experience, skills, and attitudes necessary to be able to carry out the work and interact optimally with the various demands of the job. Competence appear in the form of work behavior. Hitt et. al (1999) competence as a combination of knowledge, skill, attitude, and experience. According to him, human resources play a critical and essential role, because on the one hand is the intellectual capital for the development of the organization.

Professional lecturers are lecturers who are able to actualize values Tridharma Perguruan Tinggi inside and the performance of their duties. Competence as the ability and authority lecturers in their profession as educators with the elements that must be
possessed such knowledge, skill, attitude, and experience. Lecturers who carry out their profession called competent lecturers by Barlow (1985) in Bob (2004).

2.2. Professional commitment
Professional commitment is the level of individual loyalty to his profession as perceived by the individual (Larkin, 1990). Professionalism is required of educational personnel in order to provide community learning services.

Professional commitment shows a state where an employee has the same values and goals with the job she lived, does involvement in achieving the goals and intends to maintain membership in the association (Aranya, 1984).

Professional commitment refers to the strength of individual identification with the profession. Individual with high professional commitment characterized belief and high acceptance in the profession of interest, a desire to try as hard on behalf of the profession, and a strong desire to maintain membership in the profession (Mowday et al, 1979 Dyah Sri Rahayu and Faisal in 2005).

2.3. Job satisfaction
Vroom in Poznanski (1997) describes that the job satisfaction of employees as a positive attitude in the face of a job. Differences in satisfaction levels between individuals within the organization due to differences in the nature or the character and culture of each individual. The more aspects of the work in accordance with the wishes of the individual, the higher the level of satisfaction felt by individuals within the organization. Meanwhile, according to Robbins, in 2002 Dwi job satisfaction is a general attitude towards one's job as the difference between the number of rewards earned.

According to Davis and Newstron (2001), a person joins an organization, will bring together a set of wants, needs, desires and past experiences that work together to form expectations. Thus the source of job satisfaction is the lack of compatibility between one's expectations are raised and rewards provided jobs, so the job satisfaction is also closely related to the theory of justice, psychological and motivational agreement.

2.4. The Concept of Corporate Social Responsibility in University
The responsibility of the university can no longer be seen as limited to the manufacturer or laboratory science, education, research, teaching, community service. Universities in the public eye has now been considered as an institution that is versatile, and is believed to address concerns and changes that occur in society. The existence of the university aimed at satisfying the stakeholders (Firdausy, 2009).

Forms Academic Social Responsibility programs are:
1. Village Patronage. Program guided village is a sustainable form of a program on a village or district. Almost all activities of the academic community in the point doing a structured and sustained program to the village built.
2. Empowerment. Academic colleges make focus on the empowerment of Social Responsibility, both for the immediate environment outside the area universities and colleges. College that consecrate themselves as entrepreneurs have a clear and precise goal to make the empowerment and development of small and medium enterprises.
3. Sustainable Environmental Conservation. This activity refers to making campus environment, or create environmental preservation.

Along with the spirit and determination of government to companies to Corporate Social Responsibility, the campus has a tactical and strategic partners to carry out acts of social responsibility and profitable synergy. By maximizing the implementation of Academic Social Responsibility by the college as a whole, helping people to resolve some of their problems unresolved by the government, both central and local.

2.5. Conceptual framework
HR Competency Influence on Job Satisfaction.
According Marsana and Handayani that competence positive and significant impact on job satisfaction proved that increased competence will be able to increase job satisfaction high school teacher in Semarang. This implies the need to increase the competence of teachers that can be done by: a). Provide an opportunity for further studies to a higher level, b). Providing training to increase awareness and knowledge of teachers and c). Providing training in-house training in the field of learning in order to improve the ability of teachers.

Professional Commitment Influence on Job Satisfaction.
According to Sri Trisnaningsih (2002), professional commitment has significant influence on job satisfaction. This study supports previous research by Aranya (1982) who analyzed the influence of organizational commitment and professional commitment to job satisfaction accountants employed, using organizational commitment and professional commitment as predictors of job satisfaction, and their significant correlation significantly between professional commitment and satisfaction work. The research was also supported by a study on the relationship between professional commitment to job satisfaction by Poznanski (1997).

Effect of Job Satisfaction Of University Social Responsibility.
Increased employee satisfaction which is expected to improve the quality of service to stakeholders (Hartline and Ferrell 1996 and Armstrong, 1998, Said 2002). High service quality is expected to improve customer satisfaction. According to Hendri Sukotjo 2011, researched in 2011, examine the Private University in East Java, showed that job satisfaction factors or construct
has a positive and significant impact on the quality of service. This means that lecturer’s job satisfaction in Private University is directly related to the quality of services provided to the public. This study supports the idea of (Hartline and Ferrel, 1996) and also support the idea of Kotler and Armstrong (1998) which says that employees who are satisfied provide high-value services, which in turn creates customer satisfaction. Thus Private University leaders must pay attention and try that lecturers and employees have high job satisfaction.

2.6. Hypothesis
Based on the framework that has been described, the hypothesis can be formulated as follows:
1. Interaction between HR competencies, professional commitment and job satisfaction significantly influence the implementation of the concept of University Social Responsibility (USR) on Private University in Makassar.
2.

III. Research Methods
3.1. Process Flow Research
This research is explanatory research which explains the causal relationships between variables through hypothesis testing. The object of research, research methods, population and sample, types and sources, data collection techniques, data testing and data analysis methods, summarized in the chart fishbone diagram, below:

Figure 1. Diagram Fishbone Research

3.2. Model Research
The method of analysis in this research is multiple regression with the consideration that the pattern of the relationship between the independent variables are correlative and causality, as shown in Figure 2 below:

Figure 2. Model Research

Information:
X1 = HR Competence
X2 = Professional Commitment
Y = Job Satisfaction
Path analysis shows independent variable influence either directly or indirectly by using the statistical program SPSS version 20.00. Brainstorming with regard to variables operationalized in this study, unearthed indicators are summarized in the operationalization of variables, as shown in Table 1 below:

### Table 1.
Operationalization of Research Variables

<table>
<thead>
<tr>
<th>No</th>
<th>Variable</th>
<th>Indicator</th>
<th>Scale</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>competence HR</td>
<td>pedagogic competence: - Ability to prepare lesson. - The ability to carry out the study. - The ability to use the media and technology. - In-House adjust the test material with the task. - The ability to adjust the value to learning outcomes.</td>
<td>Ordinal</td>
</tr>
<tr>
<td></td>
<td>professional competence</td>
<td>Ability to explain the subject. - The ability to provide relevant examples. - The ability to explain the relevance of topics. - Ability to explain contextually topic. - The ability to master the current issues.</td>
<td>Ordinal</td>
</tr>
<tr>
<td></td>
<td>personal competence</td>
<td>The ability to show authority. - The ability to set an example in being. - The ability to show the words and actions. - The ability to control himself. - The ability to be fair to the students.</td>
<td>Ordinal</td>
</tr>
<tr>
<td></td>
<td>Social competence</td>
<td>The ability of expression. - Ability to accept criticism, suggestions and opinions. - The ability to recognize a student in college. - The ability to get along among colleagues, students. - The ability to tolerate diversity.</td>
<td>Ordinal</td>
</tr>
<tr>
<td>2</td>
<td>Professional commitment</td>
<td>Do not have another job retention. - Very want a career as a lecturer. - Do not have a desire to change their profession as lecturers. - Not going to give up working as a lecturer. - Feeling that profession as lecturers as the most ideal profession. - Not disappointed had chosen profession as his career as a lecturer. - Spending a lot of time to read the journal, kesbook related to the profession as a lecturer. - Proud to tell his profession. - Following the professional development courses and seminars.</td>
<td>Ordinal</td>
</tr>
<tr>
<td>3</td>
<td>Job satisfaction</td>
<td>Getting enough payment. - Promotion of a promising career. - Additional Benefit as a salary. - Obtaining the award. - A clear operational standards. - Kind colleagues.</td>
<td>Ordinal</td>
</tr>
</tbody>
</table>
Type a suitable job.
Communication.

| 4 | University Social Responsibility | The economic aspect. | Ordinal |
|  |  | Social aspects. | |
|  |  | Environmental aspects. | |
|  |  | Aspects of community empowerment. | |

IV. Results And Discussion

4.1 Results

4.1.1 Validity of Test Results

Results of testing the validity of the variables HR competency, professional commitment, job satisfaction, and Social Responsibility Institution showed that all the items in question have variable correlation values above 0.3 as the limit value of an item questionnaire study says could be used (acceptable) based on the criteria expressed by Saifuddin (1997), so it can be said that the questionnaire items all variables are valid and can be used to measure the variables studied.

4.1.2 Reliability Test Results

Reliability test in this study was conducted using the method of reliability coefficient Alpha. The criteria used to declare an instrument said to be reliable if it gives the value of Cronbach Alpha (α) is greater than 0.60 (Nunnally, 1967) in Imam Widodo (2001).

Based on these data, showing that the numbers of Cronbach's alpha values on all variables in this study, all imply the amount above the value of 0.60. This means that the whole question of independent and dependent variables are reliable and it can be concluded that the questionnaire indicate the reliability of the instrument in measuring the variables in the research model.

4.1.3 Regression Analysis and Testing Hypotheses

Results of First Model of Multiple Regression Analysis

In this study, the hypothesis influence HR competence and professional commitment to job satisfaction tested using Multiple Regression Analysis. Based on research data using SPSS version 20 for windows obtained by calculating the coefficient of linear regression with the results in Table 2 as follows:

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>t</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 (Constant)</td>
<td>3.014</td>
<td>4.122</td>
<td>0.471</td>
<td></td>
</tr>
<tr>
<td>x1</td>
<td>1.010</td>
<td>.172</td>
<td>.762</td>
<td>5.880</td>
</tr>
<tr>
<td>x2</td>
<td>.035</td>
<td>.097</td>
<td>.046</td>
<td>.358</td>
</tr>
</tbody>
</table>

From table 2 above can be seen that the multiple regression equation for the data used in this study are as follows:

\[ Y = 3.014 + 1.010 \times X_1 + 0.035 \times X_2 \]

From the regression equation can be explained that, in the HR competence variable (X1) and professional commitment (X2), the value of the regression coefficient is positive, it means that all independent variables positive effect on the dependent variable.

Classic Assumption Testing Results of First Model of Multiple Regression.

1. Normality Test

To determine whether the data were normally distributed or not is to look normal graph P Plot of Regression Statistics. When the dots spread around the diagonal line and follow the direction of the diagonal line, mean regression model has to meet the assumptions of normality. Normality test results in this study can be seen in Figure 4 below:

Normal P-P Plot of Regression Standardized Residual
From the normal P-Plot graphs can be seen that the points spread around the diagonal line and follow the direction of the diagonal line. Thus, in this study is not an interruption of normality, which means the data distributed normally.

2. Test Multicollinearity

Multicollinearity test results can be seen in Table 3 below:

<table>
<thead>
<tr>
<th>Coefficients</th>
<th>Collinearity Statistics</th>
<th>Model</th>
<th>Tolerance</th>
<th>VIF</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>HR Competence</td>
<td>.823</td>
<td>.1216</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Professional Commitment</td>
<td>.823</td>
<td>.1216</td>
</tr>
</tbody>
</table>

From the table above, it can be seen that the value of tolerance for each independent variable > 0.10 and also if the note value Variance Inflation Factor (VIF) of each independent variable in the regression model is less than 10. So between independent variables used in equation at the conclusion of this research is not perfectly correlated with each other, which means not happen multicollinearity in the regression model X to Y.

3. Test Heteroscedasticity

To detect the presence or absence heteroscedasticity is to see a graph of the plot between the predicted value of the dependent variable (ZPRED) with residual value (SDRESID). If there is no clear pattern and dots spread above and below the number 0 on the Y axis, then it does not happen heteroscedasticity. Heteroscedasticity testing results of this research can be seen in Figure 5 below:

From the graph, it can be seen that the regression model in this study there is no interference heteroscedasticity because there is no clear pattern to the dots. Dots also spread above and below the number 0 on the Y axis, these conditions showed no occurrence heteroscedasticity.

Hypothesis Testing of First Model Partially
To determine the regression coefficients of independent variables which significantly influence then tested the individual regression coefficients (partial). Calculation of partial regression coefficient which can be seen in Table 2. Based on the results of the processing of the data contained in the table above obtained t-value for each independent variable is the competence of human resources and professional commitment amounting to 5.880 by 0.358.

Thus the hypothesis testing to determine whether the independent variables partially positive and significant effect on the dependent variable in this study can be explained as follows:

1. Competence HR Influence on Job Satisfaction

From the calculation of the partial regression coefficients (Table 2) t-value obtained for the variable HR competence amounted to 5.880 and the confidence level (α = 0.05), significant values was 0.000 less than 0.05. α = 0.05 Nilai t-table with α = 0.05 and degrees of freedom (2,28) for testing one side is 1.701. Right-side testing criteria are:

If t-value > t-table, then H₀ and H₁ accepted

Therefore t-value for HR competence variable coefficient (5.880) is greater than t-table (1.701), then the error rate of 5% H₀ refused and H₁ accepted. Thus, it can be concluded that the competence of human resources has a positive and significant effect on job satisfaction.

2. Effect of the Professional Commitment to job satisfaction

From the calculation of the partial regression coefficients (Table 4.) t-value obtained for the variable professional commitment amounted to 0.358 and the confidence level (α = 0.05, significant values obtained for 0.723 greater than 0.05. Value t-table with α = 0.05 and degrees of freedom (2,28) for testing one side is 1.701. Right-side testing criteria are:

If t-value > t-table, then H₀ and H₁ accepted

Therefore t-value for professional commitment variable coefficient (0.358) is smaller than t-table (1.701), then the error rate of 5% H₀ accepted and H₁ rejected. Thus, it can be concluded that professional commitment does not have a positive and significant effect on job satisfaction.

First Hypothesis Testing in Simultaneous Model

Subsequent statistical hypotheses were tested using the F-test statistics obtained through the table Analysis of Variants (ANOVA) as presented in the table:

<table>
<thead>
<tr>
<th>Model</th>
<th>Sum of Squares</th>
<th>Df</th>
<th>Mean Square</th>
<th>F</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Regression</td>
<td>404.068</td>
<td>2</td>
<td>202.034</td>
<td>22.170</td>
<td>.000*</td>
</tr>
<tr>
<td>Residual</td>
<td>255.161</td>
<td>28</td>
<td>9.113</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>659.230</td>
<td>30</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), x2, x1
b. Dependent Variable: Y

To see the effects of two independent variables is significant or not, then the significance of test results seen in Table 4. The column appears sig 0.000, which means the effect is very significant because it is below the error rate of 5% (α = 0.05).

This means that the error rate of 5% can be concluded that the competence of human resources and professional commitment together influential and significant impact on job satisfaction at the Faculty of Economics in Makassar.

Calculation of Coefficient Determination (R²)

The coefficient of determination shows how much percentage of independent variables (HR competence and professional commitment) together can explain/explain the variations dependent variable (job satisfaction).

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.783*</td>
<td>.613</td>
<td>.585</td>
<td>3.01876</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), x2, x1
b. Dependent Variable: Y

From Table 5 it can be seen the value of the coefficient of determination (Adjusted R Square) of 0.585, which means that there is influence or contribution of 58.5% of the independent variable (HR competence and professional commitment) in explaining job satisfaction, while the remaining 41.5% (~100%-58.5%) is explained by other variables not examined in this study.
Influence obtained between HR competencies (X1) and professional commitment (X2) and job satisfaction in the category of the strong. This means that together between the competence of human resources and professional commitment to job satisfaction occurs linkage direction (positive) is strong.

**Results of Second Model of Multiple Regression Analysis**

In this study, the hypothesis of the influence of HR competence and professional commitment to social responsibility institution tested using Multiple Regression Analysis. Based on research data using SPSS version 20 for windows obtained by calculating the coefficient of linear regression with the results in Table 6 as follows:

**Table 6**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>12.466</td>
<td>3.787</td>
<td>3.292</td>
<td>.003</td>
</tr>
<tr>
<td>x1</td>
<td>.991</td>
<td>.158</td>
<td>.793</td>
<td>6.285</td>
</tr>
<tr>
<td>x2</td>
<td>.004</td>
<td>.089</td>
<td>.006</td>
<td>.049</td>
</tr>
</tbody>
</table>

From Table 6 above it can be seen that the multiple regression equation for the data used in this study are as follows :

\[ Y = 12.466 + 0.991 X_1 + 0.004 X_2 \]

From the regression equation can be explained that, in the HR competence variable (X1) and professional commitment (X2), the value of the regression coefficient is positive which means that the variable HR competence and professional commitment to the positive effect on the dependent variable.

**Classic Assumption Testing Results of Multiple Regression Model Two (X - Z)**

1. **Normality Test**

Normality test results in this study can be seen in Figure 6 below:

![Normal P-Plot graph (Normality Assumption)](scatterplot_normality)

From the normal P-Plot graphs can be seen that the points spread around the diagonal line and follow the direction of the diagonal line, so in this study is not an interruption of normality, which means the normal distribution of data.

2. **Test Multicollinearity**

Multicollinearity test results can be seen in Table 7 below:

<table>
<thead>
<tr>
<th>Table 7</th>
</tr>
</thead>
<tbody>
<tr>
<td>Test Results Assumptions Multicollinearity</td>
</tr>
</tbody>
</table>
From the table above, it can be seen that the value of tolerance for each independent variable > 0.10 and also if the note value Variance Inflation Factor (VIF) of each independent variable in the regression model is less than 10. So between independent variables used in equation in this study can be concluded is not perfectly correlated with each other, which means not happen multicollinearity in the regression model X to Z.

3. Test Heteroscedasticity

To detect the presence or absence heteroscedasticity is to see a graph of the plot between the predicted value of the dependent variable (ZPRED) with residual value (SDRESID). If there is no clear pattern and dots spread above and below the number 0 on the Y axis, then it does not happen heteroscedasticity. Heteroscedasticity testing results of this research can be seen in Figure 7 below:

![Test Chart Heteroscedasticity](image)

From the graph, it can be seen that the regression model in this study there is no interference heteroscedasticity because there is no clear pattern to the dots. Dots also spread above and below the number 0 on the Y axis, these conditions showed no occurrence heteroscedasticity.

Hypothesis Testing of Second Model Simultaneously.

Subsequent statistical hypotheses were tested using the F test statistics obtained through the table Analysis of Variants (ANOVA) as presented in the following table:

![Table 8](image)

To see the effects of two independent variables is significant or not, then the significance of test results seen in Table 8. In the column appeared sig 0.00, which means the effect is not significant because the error rate is above 5% (α = 0.05). This means that the error rate of 5% can be concluded that the competence and professional commitment together positive and significant impact on the Institution Social Responsibility at the Faculty of Economics in Makassar.
Hypothesis Testing Partial

Partial regression coefficient calculation can be seen in Table 6. Based on the results of the processing of the data contained in Table 6 above-mentioned obtained t for each independent variable is the competence of 6.285 and professional commitment at 0.049.

Thus the hypothesis testing to determine whether the independent variables partially positive and significant effect on the dependent variable in this study can be explained as follows:

1. Effect of HR Competency to Institution Social Responsibility

From the calculation of the partial regression coefficient (Table 6) obtained t value for the variable of 6.285 competence and the confidence level (α = 0.05), significant values was 0.000 greater than 0.05. Value t table with α = 0.05 and degrees of freedom (2,28) for testing one side is 1.701. Right-side testing criteria are:

If \( t > t_{\text{table}} \), then \( H_0 \) and \( H_1 \) accepted

Therefore \( t \) value for HR competence variable coefficient (6.285) is greater than \( t_{\text{table}} \) (1.701), then the error rate of 5% and \( H_0 \) rejected \( H_1 \) accepted. Thus, it can be concluded that the competence of human resources and a significant positive effect on the institution of social responsibility at the Faculty of Economics in Makassar.

2. Effect of the Professional Commitment to Institution Social Responsibility

From the calculation of the partial regression coefficients (Table 6) obtained t value for the variable professional commitment of 0.049. dan confidence level (α = 0.05), significant values obtained for 0.961 more than 0.05. Value t table with α = 0.05 and degrees (2,28) for testing one side is 1.701. Right-side testing criteria are:

If \( t > t_{\text{table}} \), then \( H_0 \) and \( H_1 \) accepted

Therefore \( t \) value for variable coefficient professional commitments (0.049) is smaller than \( t_{\text{table}} \) (1.701), then the error rate of 5% \( H_0 \) accepted and \( H_1 \) rejected. Thus, it can be concluded that professional commitment does not have a positive and significant effect on the institution of social responsibility at the Faculty of Economics in Makassar.

Calculation of Coefficient of Determination (\( R^2 \))

The coefficient of determination shows how much percentage of independent variables (competence and professional commitment) together can explain the variations dependent variable (institution social responsibility).

From Table 9 it can be seen the value of the coefficient of determination (Adjusted R Square) of 0.633. This result means that there is only a contribution of 63.3% of the independent variable (competence and professional commitments) in explaining the institution social responsibility while the remaining 36.7% (100% - 63.3%) is explained by other variables not examined in this study.

Influence obtained between competence (X1) and professional commitment (X2) with institution social responsibility in the category of weak. That is jointly between competence (X1) and professional commitment (X2) with institution social responsibility unidirectional linkage negative happens.

The Result of Third Model of Linear Regression Analysis (Y-Z)

To see the effect of job satisfaction on social responsibility institution at the Faculty of Economics in Makassar, the hypothesis was tested using linear regression analysis. Based on research data using SPSS version 20 for windows obtained by calculating the coefficient of linear regression with the results in Table 10 below:

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.796a</td>
<td>.633</td>
<td>.607</td>
<td>2.77298</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), x2, x1
b. Dependent Variable: Z

From Table 9 it can be seen the value of the coefficient of determination (Adjusted R Square) of 0.633. This result means that there is only a contribution of 63.3% of the independent variable (competence and professional commitments) in explaining the institution social responsibility while the remaining 36.7% (100% - 63.3%) is explained by other variables not examined in this study.

Influence obtained between competence (X1) and professional commitment (X2) with institution social responsibility in the category of weak. That is jointly between competence (X1) and professional commitment (X2) with institution social responsibility unidirectional linkage negative happens.

Table 10 Results of Linear Regression Y-Z

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
</tr>
</tbody>
</table>

The Result of Third Model of Linear Regression Analysis (Y-Z)
Table 10

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.719</td>
<td>.517</td>
<td>.500</td>
<td>3.12762</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Y

b. Dependent Variable: Z

From Table 10 above it can be seen that the simple regression equation for the data used in this study are as follows:

\[ Z = 17.598 + 0.678 Y \]

From the regression equation above, it can be explained that job satisfaction variables obtained regression coefficient is positive, it means that there is a positive influence on the independent variable on the dependent variable.

Third Hypothesis Testing Model

Testing the hypothesis third model is intended to determine whether the variable job satisfaction and significant positive effect on the variable social responsibility institution.

The statistical hypotheses were tested using the t test statistics obtained from the regression coefficients as presented in Table 10. In the table \( t_{\text{value}} \) obtained for 5.569 of job satisfaction and the confidence level \((\alpha = 0.05)\), the significant value was 0.000 less than 0.05. Value \( t_{\text{table}} \) with \(\alpha = 0.05\) and degrees of freedom \((2,28)\) for testing one side is 1.701. Right-side testing criteria are:

If \( t_{\text{value}} > t_{\text{table}} \), then \( H_0 \) and \( H_1 \) accepted

Therefore \( t_{\text{value}} \) for job satisfaction variable coefficient (5.569) is greater than \( t_{\text{table}} \) (1.702), then the error rate of 5% \( H_0 \) refused and \( H_1 \) accepted. Thus, it can be concluded that job satisfaction has a positive and significant impact on the institution social responsibility at the Faculty of Economics in Makassar.

Coefficient of Determination \((R^2)\)

The coefficient of determination shows how much percentage of independent variables job satisfaction on social responsibility institution at the Faculty of Economics in Makassar. The results of calculations are given in Table 11 below:

<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.719</td>
<td>.517</td>
<td>.500</td>
<td>3.12762</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), Y

b. Dependent Variable: Z

From Table 11 it can be seen the value of the coefficient of determination (Adjusted R Square) of 0.517. This result means that there is a contribution of 51.7 % of the independent variable of job satisfaction on social responsibility institution at the Faculty of Economics in Makassar, while the remaining 48.3 % (100% - 46.5 %) is explained by other variables not examined in this study.

Influence obtained between job satisfaction and social responsibility institution at the Faculty of Economics in the city of Makassar in the category of weak. This means that between job satisfaction and social responsibility institution at the Faculty of Economics in the city of Makassar happens linkage direction (positive) weak.

4.2 Discussion

- **Effect of HR Competencies and Professional Commitment toward Job Satisfaction in Simultaneously.**

The hypothesis that HR Competencies and Professional Commitment positive and significant impact on job satisfaction has been proven by testing the hypothesis that has been done. In other words, it can be concluded that there is a significant and positive effect on the competence of human resources and professional commitment to job satisfaction. There were contributions from HR Competencies and Professional Commitment in explaining job satisfaction, although there is still a portion explained by other variables not examined in this study, such as variables related to the level of public awareness, government regulation and others. Result of the research is in line with research conducted by Marsama and Handayani that affects the job satisfaction of high school teachers in Semarang.

In this study, the variables HR Competencies and Professional Commitment instrumental in creating job satisfaction because job satisfaction is essentially the feeling or atmosphere that is experienced by an individual with what he faces, whether pleasant, unpleasant, satisfied, dissatisfied, like or dislike.

- **Effect of HR Competencies and Professional Commitment on Job Satisfaction in Partially**
HR competence and professional commitment partially positive and significant impact on job satisfaction has been proven by testing the hypothesis that has been done. To see the effect of human resource competencies to job satisfaction used regression coefficient calculation results. From the results of the regression calculation is performed, showing the competence of human resources and a significant positive effect on job satisfaction. Means the better the HR Competency built in the university environment will increase the job satisfaction of academics in the university environment.

While the results of the regression calculation is performed on variable professional commitment, shows that professional commitment and significant positive effect on job satisfaction. Means the better professional commitment which is owned by the community of the university environment, will improve the environment of job satisfaction. This is consistent with research that suggests that Sri Trisnaningsih professional commitment significantly influence job satisfaction. Similarly, Aranya research and Poznanski analyze the influence of organizational commitment and professional commitment to job satisfaction showed correlation significantly.

- **Effect of HR Competencies and Professional Commitment to Social Responsibility Institution in Simultaneously**

The hypothesis that HR Competencies and Professional Commitment together positive and significant impact on the Institution Social Responsibility has been proven by testing the hypothesis that has been done. It can be concluded that there is a positive influence on the competence of human resources and commitment of professionals to the Institution of Social Responsibility, while the calculation of the coefficient of determination shows no contribution from variable HR Competency and Professional Commitment in explaining the Institution of Social Responsibility, but others explained by other variables not examined in this study, such as variables related to the management or control systems or the management control process.

- **Influence of Professional Competence and Commitment to Social Responsibility Institution in Partially.**

Testing the hypothesis in this first model states that the HR Competency partially positive and significant impact on the Institution Social Responsibility has been proven by testing the hypothesis that has been done.

To see the effect of the HR Competency Institution Social Responsibility used the results of the regression coefficient calculation. From the results of the regression calculation is performed, HR Competency variables showed positive and significant impact on the Institution of Social Responsibility, HR Competencies means that created the environment of the university had an impact on the Institution of Social Responsibility.

Similarly, regression calculation results performed on the Professional Commitment variables, showed positive and significant impact on the Institution of Social Responsibility. Professional Commitment means having the good academic community, will do with the Institution of Social Responsibility.

- **Effect of Job Satisfaction of the Institution Social Responsibility.**

In the third model hypothesis testing, it is concluded that there is a significant and positive effect on job satisfaction variables of the Institution of Social Responsibility. This is consistent with the calculated coefficient of determination that there is a contribution of job satisfaction variables in explaining the Institution of Social Responsibility, although there are other variables that explain not examined in this study, such as variables related to system management control, accounting information systems, or good corporate governance, job satisfaction and a significant positive effect on the Institution of Social Responsibility. This means that the higher the level of job satisfaction felt by the academic community, it will increase Institution Social Responsibility.

V. Conclusion And Recommendations

5.1. Conclusion

Based on the formulation of the problem, hypothesis, as well as the analysis and discussion of the research results, it can be concluded that:

1. There is a positive and significant effect partially or simultaneously on the variables of HR Competencies and Professional Commitment to the satisfaction of the environment of the Faculty of Economics in the city of Makassar. This means that the HR Competency and Professional Commitment owned by the academic community at the Faculty of Economics in Makassar enough to contribute in creating job satisfaction of the academic community in Makassar.
2. There is a positive and significant effect partially or simultaneously on the variables of HR Competencies and Professional Commitment to Social Responsibility Institution in Makassar. This means that the HR Competency and commitment have contributed to the Institution of Professional Social Responsibility in Makassar.
3. There is a positive and significant impact on job satisfaction variables of the Institution of Social Responsibility in the academic community in the city of Makassar. This means that job satisfaction has a good contribution to the Institution Social Responsibility in Makassar.

5.2. Suggestion

1. Given the significant increase in competence and professional commitment in the implementation of social responsibility institution that affects the formation of the institution's image in the community, it is expected that financial support from the university in order to increase the competence of the academic community.
2. Improve the formulation institution social responsibility for higher education institutions in accordance with the conditions surrounding communities, so as to provide a great benefit in educating the nation and the role of socio economic development, around the campus to improve the socioeconomic conditions.

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