

# **The Effect of Organizational Commitment and Motivation on Employee Performance through Job Satisfaction in Employees Directorate of Tax Information**

**Herlina Rozana, Abdul Rivai, Suharto**

*Master of Management Universitas Krisnadwipayana Jakarta  
Campus UNKRIS Jatiwaringin. PO Box 7774 / Jat CM. Jakarta 13077, Indonesia*

*Corresponding Author: Herlina Rozana*

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**Abstract:** *This study aimed to determine the effect of organizational commitment, motivation and employee satisfaction with employee performance simultaneously and partially. The study was conducted on the employees of the Directorate of Tax Information. The sampling technique used involves random samples with 109 employees. Analysis of data using path analysis.*

*Based on the results showed that the variables of organizational commitment, motivation and employee satisfaction influence employee performance simultaneously and partially.*

**Keywords:** *organizational commitment, motivation, job satisfaction, employee performance*

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## **I. Introduction**

Organizational commitment is important to the organization due to their commitment to the organization is expected to have a level of resilience in working high. Their employees who move and do not care about the organization show that the employee has a low organizational commitment. In the study, Tobias (2016) states that organizational commitment affects the performance of employees who work in a company.

Al-Ahmadi (2009) states that organizational commitment influence employee performance. The research was conducted on nurses working in hospitals in Riyadh region of Saudi Arabia. The higher the commitment of the stretcher then the performance of employees will also increase. It was also addressed by the research results Lopopolo (2002), which conducts research on a number of employees at the hospital.

## **II. Literature Review**

### **Employee Performance**

Understanding performance by Siswanto (2003: 235) states that the performance is the result of the quality and quantity of work achieved in executing tasks and assignments given to him.

Rivai (2005: 309) says that the performance of a real behavior shown by everyone as the resulting performance by employees in accordance with its role within the company. The results of the work or activities of an employee in quality and quantity within an organization to achieve the objectives in carrying out the tasks and work assigned to him.

According to Mathis (2002: 78) as indicators in measuring employee performance or achievements are as follows:

1. The quantity of work, namely the volume of work generated under normal conditions.
2. Quality work, which can be a neatness accuracy and relevance of results not ignore the volume of work.
3. Utilization of time, namely the use of working time adapted to the discretion of the company or government agency.
4. Cooperation, the ability to handle the relationship with the

### **Organizational Commitment**

According to Robbins and Judge (2008: 100) organizational commitment is a condition in which an employee favoring certain organizations as well as the goals and desires to retain membership in the organization. Thus, a high job involvement means favoring certain work of an individual, while a high organizational commitment means favoring organizations that recruit such individuals.

Meanwhile, according to Moorhead and Griffin (2013: 73) organizational commitment is an attitude that reflects the extent to which an individual to know and adhere to the organization. An individual who has committed is likely to see himself as a true member of the organization. Meanwhile, according to Keitner and

Kinicki (2015: 165) that reflects the organization's commitment to recognizing the degree to which someone tied to an organization and its goals.

It can be concluded that organizational commitment is a psychological state of individuals associated with faith, trust and a strong reception to the goals and values of the organization, a strong willingness to work for the organization and the degree to which it still wants to be a member of the organization.

Robbins and Judge (2008: 101) states that there are three separate dimensions of organizational commitment are:

1. Affective commitment to the organization is an emotional feeling and belief in its values. For example, a Petco employee may have an active commitment to his company because of involvement with animals.
2. Ongoing commitment is the perceived the economic value of surviving in an organization when compared to leaving the organization. An employee may be committed to an employer because he paid them high and that the resignation of the company will destroy his family.
3. Normative commitment is an obligation to stay in an organization for reasons of moral and ethical. For example, an employee who has pioneered a new initiative may survive with an employer because she was leaving someone in a difficult situation when he left.

### **Motivation**

Motivation is an impulse that will cause a person to perform an act in order to achieve certain goals. Motivation comes from the word motive which means "encouragement" or stimulation or "driving forces" that exist in a person. According to Weiner (1990), quoted Elliot et al. (2000), motivation is defined as an internal condition that raises us to act, encouraged us to reach certain goals, and keep us interested in a particular activity.

According to Uno (2007), motivation can be defined as an internal and external impetus in a person who indicated the presence; desires and interests; encouragement and needs; hopes and ideals; awards and honors. According to Weiner (1990), quoted Elliot et al. (2000), motivation is defined as an internal condition that raises us to act, encouraged us to reach certain goals, and keep us interested in a particular activity. Motivation is a result of the interaction of a person with the situation (Siagian, 2004).

Motivation is a force, energy, or power, or a complex situation and readiness within the individual to move towards a certain goal, either consciously or unconsciously (Ma'mun, 2003).

Motivation someone can be generated and grow through self-intrinsic-extrinsic and of the environment (Elliot et al., 2000; Howard, 1999). Significant intrinsic motivation as the desire of themselves to act in the absence of external stimuli (Elliott, 2000). Intrinsic motivation will be more profitable and provide the integrity of the study.

### **Job Satisfaction**

Job satisfaction according to Martoyo (1992: 115), essentially a psychological one aspect that reflects one's feelings toward his work, he will be satisfied with the fit between the capabilities, skills, and expectations with the job he faced. Satisfaction is actually a condition that is subjective is the result of conclusions based on a comparison of what is received by an employee from work compared with the expected, desired, and thinking as being inappropriate or entitled to it. While every employee/employee subjectively determine how the work was satisfactory.

By As'ad (2004: 104) job satisfaction is closely related to the attitude of employees toward his own work, the work situation, cooperation between leaders and employees. Of limits - limits on job satisfaction, we can conclude simply that job satisfaction is one's feelings toward his work. This means that the concept of job satisfaction to see it as the result of human interaction with their work environment.

Factors that are typically used to measure job satisfaction of an employee is: (a) the content of the work, the appearance of an actual job duties and as a control to work; (b) supervision; (c) organization and management; (d) the opportunity to go forward; (e) the salaries and other financial advantages in fields such as incentives; (f) co-workers; and (g) conditions of employment. Chruden & Sherman (1972), Nelson and Quick (2006) revealed that job satisfaction is affected by five specific dimensions of work, namely the salary, the job itself, promotion, supervision, and co-workers.

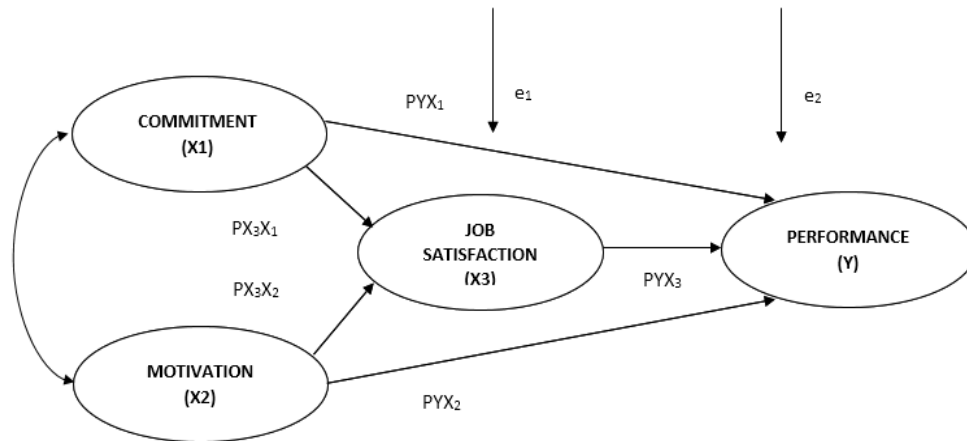
- Salary: the number of wages received and the degree to which this can be considered as an acknowledgment is it appropriate than others in the organization. Employees view salary as a reflection of how management consider their contribution to the company.
- Promotion is the factor associated with the presence or absence of the opportunity to gain career advancement for works. This is an opportunity that has a different effect on job satisfaction.
- Supervision of an employer's ability to provide technical assistance and support behavior to subordinates who experience problems at work.

- A colleague is a tool in which a co-worker, intelligent and socially supportive is the factor relating to the relationship between employees and other employees his boss and with either the same or a different type of work.

### III. Research Methods

#### Research Design

This research uses explanatory analysis approach. This means that each of the variables presented in the hypothesis will be observed by testing the causal relationship of independent variables on the dependent variable. Relationships between variables can be described in terms of the path analysis diagram as follows:



**Figure 1. Analysis of overall track**

The population is a generalization region consisting of the objects/subjects that have a certain quantity and characteristics defined by the researchers to learn and then drawn conclusions (Sugiyono, 2005). Samples were towing the majority of the population to represent the entire population, (Surakhmad, 2000).

The population used in this study is the number of employees of the company that as many as 151 people. The number of samples taken by the formula Slovin namely  $n = 151 / (1 + 151 \times 0,052) = 109$ . This sampling method is simple random.

#### Data Collection Technique

To obtain a concrete and objective data that must be made a study of the problems examined, while the steps that researchers take in data collection is the primary data. Primary data is data obtained directly from the research object, In this case, primary data obtained from field research is the method of data collection doing research premises directly on the object of study in question.

#### Data Analysis

Stages of processing the data in this study are the classical assumption test with such regression linearity test, heteroskedastic test, normality test, multicollinearity and autocorrelation and the search for descriptive statistics that the average value, median mode, standard deviation and range.

#### Hypothesis Testing

In an effort to analyze the issue presented and tested to - 4 (four) hypothesis, in general, will be analyzed through qualitative approaches and analytical narrative. However, to analyze and examine the relationship between independent variables and the effect of the endogenous or exogenous variables or dependent variables.

Then to observe the significance of each model, the probe will be done through the t-test and F count. Modeling-modeling predictions are used to address the problems and prove the hypothesis

The questionnaire will be used in research, to produce a valid and reliable instrument first tested the validity and reliability of the instrument. According to Sugiyono (2007: 219) "Validity is a state that describes the level of the relevant instruments able to measure what should be measured". While reliability is a value indicating a measure of consistency in measuring the same symptoms (Riduwan, 2003: 86). By using a valid and reliable instrument, it is expected that the results will be valid and reliable

IV. Results And Discussion

Validity and Reliability

Based on the results of data processing all the items and variables declared valid and reliable research.

Classic Assumption Testing

The regression equation generated from calculations using SPSS version 21 must be tested quality by using the classical assumption that qualifies Best Linear Unbiased Estimated (BLUE). Some classic assumption test that must be met is the normality test, autocorrelation, multicollinearity, and Heteroskedasticity.

Normality Test

Testing normality of the data used to draw conclusions whether the data were examined distributed normally so if described would form a normal curve. Test data normality using the Kolmogorov-Smirnov with the results shown in the following table.

Table 1. Results of the calculations Kolmogorov-Smirnov One-Sample Kolmogorov-Smirnov Test

		Commitment	Motivation	Satisfaction	Performance
N		106	106	106	106
Normal Parameters, b	mean	18.9528	18.3774	19.2736	42.9245
	Std. deviation	2.90281	4.83135	3.61619	4.83971
Most Extreme Differences	Absolute	,148	,095	,089	,091
	positive	,071	,095	,081	,058
	negative	-,148	-,067	-,089	-,091
Test Statistic		,148	,095	,089	,091
Asymp. Sig. (2-tailed)		,000c	,020c	,039c	,030c

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Significance Lilliefors Correction.

Based on Table 1 note that the data meet the assumptions of normality if the value of the significance of having a number greater than 0.05. The data in the table above illustrates that the data has significant numbers above 0.05 so it can be said that the data on the results of the questionnaire have a normal distribution.

The portrayal of normality curves can also be seen based on the image below. The image obtained from the illustration on the SPSS wherein X is S resid entered and Y is Z Pred.

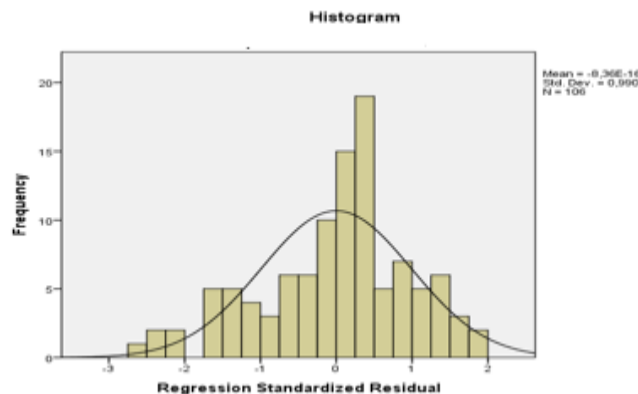


Figure 2. The Curve Normality

Based on Figure 2 note that the data are normally distributed. This analysis supports the analysis that has been done before. The equation is formed if drawn also form a linear curve. This curve can be described as follows.

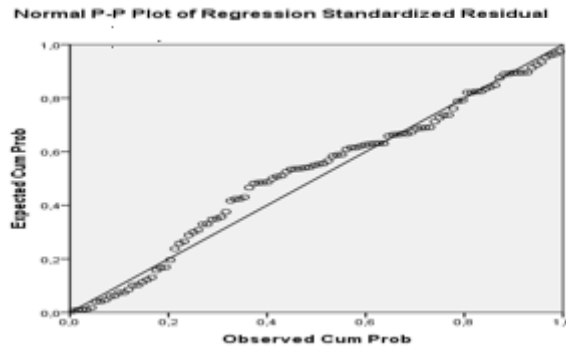


Figure 3. The Curve Linearity of Data

**Autocorrelation Test Data**

This test includes testing whether the data in one variable has a significant correlation or not. Testing autocorrelation can be viewed by using the value of Durbin Watson as follows.

**Table 2. Results of the calculations Durbin Watson**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,448a	,201	,185	4.36821	1.971

a. Predictors: (Constant), Motivation, Commitment

b. Dependent Variable: Performance

Based on Table 2 the value of Durbin Watson was at the reception did not happen autocorrelation data.

**Multicollinearity Test Data**

Data multicollinearity test is a test to see whether there is a high correlation between the independent variables. Assuming the testing is done using VIF. If VIF is less than 5 then does not occur between independent variables multicollinearity. VIF calculation results can be seen in the following table.

**Table 3. Results of the calculations VIF**

Model		Collinearity Statistics	
		tolerance	VIF
1	Commitment	,993	1,007
	Motivation	,993	1,007

a. Dependent Variable: Performance

Based on Table 3 note that VIF is less than 5 so that it can be said that the independent variables are not correlated.

**Heteroskedasticity Test Data**

Data heteroscedasticity test is a test to assess whether the predictive value of the data is correlated with the value of the independent variable. If it happens then the resulting equation does not behave as a good estimator. This test can use the model curve resulting from the equation between X Pred on variable Y and D Resid in the variable X in SPSS. The resulting image can be seen in the following figure.

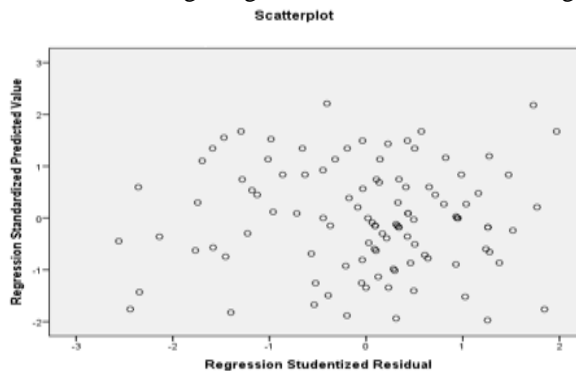


Figure 4. Testing Heteroskedastisitas

Based on figure 4 it can be seen that the points are spread not form a specific pattern means that no correlation between predictions densest data on variable Y with the value of the independent variable in the variable X so that the data does not occur heteroskedasticity symptoms.

**Hypothesis Testing**

**1. The influence of organizational commitment and motivation on employee performance**

Linear analysis model can be based on calculations using SPSS program as follows.

**Table 4 Results of the analysis of the first equation**

Model	Coefficients Unstandardized		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	29.654	3,142		9.439	,000
Commitment	,323	,147	,194	2.192	,031
Motivation	,389	,089	,388	4.393	,000

a. Dependent Variable: Performance

Based on Table 4 simultaneous structural equation can be described as follows

$Y = 0,194X1 + 0,388X2$ . F count can be obtained from the following table

**Table 5. F Calculate the simultaneous equations**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	494.028	2	247.014	12.945	,000b
Residual	1965.368	103	19.081		
Total	2459.396	105			

a. Dependent Variable: Performance

b. Predictors: (Constant), Motivation, Commitment

Based on Table 5 note that the calculated F value of 12.945 and significance of 0.05. This value is less than 0.05. This means that the organizational commitment and motivation variables affect the performance of employees simultaneously. The magnitude of the effect of the independent variable on the dependent variable can be seen from the following values of r squared.

**Table 6. Values r squared regression model first**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,448a	,201	,185	4.36821	,971

a. Predictors: (Constant), Motivation, Commitment

b. Dependent Variable: Performance

On mutually in Table 6 is known that the value of r squared of 20.1% means that organizational commitment and motivation variables affect the performance of employees by 20.1% while the rest influenced by other variables that are not incorporated into the model equations.

**2. Analysis of the influence of organizational commitment to employee performance partially**

The results of the analysis of the effect of organizational commitment on performance can be partially seen in the following table.

**Table 7. Results of the analysis of the second regression equation**

Model	Coefficients Unstandardized		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	35.778	3,053		11.718	,000
Commitment	,377	,159	,226	2,368	,020

a. Dependent Variable: Performance

The structural equation of the above data can be seen as follows

$Y = 0,226X1$

Based on Table 7 above analysis it is known that the coefficient of organizational commitment at 0.226. T value of 2.368. The significant value of 0.00. The significance value smaller than 0.05. This means that variables influence organizational commitment to employee performance partially. The magnitude of the effect of organizational commitment on employee performance can be seen in the following table.

**Table 8. Value r squared second equation**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,226a	,051	,042	4.73692

a. Predictors: (Constant), Commitment

Based on Table 8 knowable r squared value of 0.051. This means that the effect of variable organizational commitment to employee performance by 5.1% and the rest influenced by other variables not included in the model equations.

**3. Analysis of the influence of motivation on employee performance partially**

The analysis results on the performance of partial motivation can be seen in the following table.

**Table 9. Results of the analysis of the third regression equation**

Model		Coefficients Unstandardized		Standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	35.479	1,707		20.790	,000
	Motivation	,405	,090	,404	4,510	,000

a. Dependent Variable: Performance

The structural equation of the above data can be seen as follows

$$Y = 0,404X2$$

Based on Table 9 above analysis it is known that motivation coefficient of 0.404. T value of 4.510. The significant value of 0.00. The significance value smaller than 0.05. This means that the motivation variable influence employee performance partially. The magnitude of the effect of motivation on employee performance can be seen in the following table.

**Table 10 Value r squared third equation**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,404A	,164	,156	4.44741

a. Predictors: (Constant), Motivation

Based on table 10 can be seen r squared value of 0.164. This means that the motivation variable influence on employee performance of 16.4% and the rest influenced by other variables not included in the model equations.

**4. Analysis of the influence of satisfaction on employee performance partially**

The analysis results in partial satisfaction of the performance can be seen in the following table.

**Table 11. Results of the fourth regression equation analysis**

Model		Coefficients Unstandardized		Standardized Coefficients	t	Sig.
		B	Std. Error	beta		
1	(Constant)	36.184	2.484		14.569	,000
	Satisfaction	,350	,127	,261	2.761	,007

a. Dependent Variable: Performance

The structural equation of the above data can be seen as follows

$$Y = 0,261X3$$

Based on Table 11 above analysis it is known that job satisfaction coefficient of 0.261. T value of 2.761. The significant value of 0.00. The significance value smaller than 0.05. This means that job satisfaction variables affect the performance of employees partially. The magnitude of the effect of job satisfaction on employee performance can be seen in the following table.

**Table 12. Value r squared fourth equation**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,261a	,068	,059	4.69397

a. Predictors: (Constant), Satisfaction

Based on table 12 can be seen r squared value of 0.068. This means the effect of job satisfaction variables on the performance of employees by 6.8% and the rest influenced by other variables not included in the model equations.

**5. Analysis of the influence of organizational commitment to employee performance through variable job satisfaction**

The coefficient influence on the motivation of organizational commitment can be seen in the following table

**Table 13. The effect of organizational commitment on job satisfaction**

Model	Coefficients Unstandardized		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	12.325	2.238		5,507	,000
Commitment	,367	,117	,294	3,140	,002

a. Dependent Variable: Satisfaction

Based on table 13 it can be seen that the effect of organizational commitment on employee performance is 0.226. The influence of organizational commitment to employee performance through motivation is  $0.294 \times 0.261 = 0.0767$ . In this case, the direct effect is greater than the indirect effect so that it can be said, not as an intervening variable.

**6. Analysis of the influence of motivation on employee performance through variable job satisfaction**

The coefficient of motivation on job satisfaction can be seen in the following table

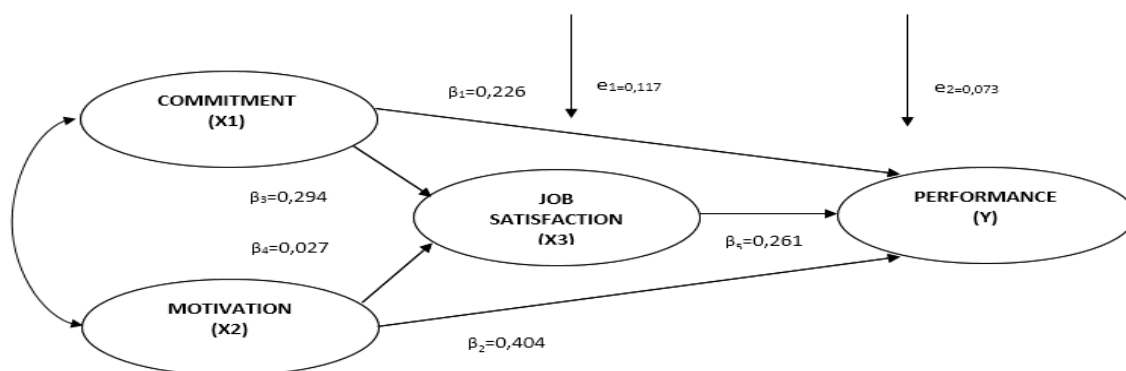
**Table 14 Coefficient of motivation influence on job satisfaction**

Model	Coefficients Unstandardized		Standardized Coefficients	t	Sig.
	B	Std. Error	beta		
1 (Constant)	18.906	1,394		13.565	,000
Motivation	,020	,073	,027	,273	,786

a. Dependent Variable: Satisfaction

Based on table 14, it can be seen that the direct effect of motivation on the performance of employees is 0,404. While the Influence of motivation on employee performance through motivation is  $0.027 \times 0.261 = 0.007$ . In this case, the direct effect is greater than the indirect effect so that it can be said that the organizational commitment variable not as an intervening variable.

Following the path analysis model as a whole.



**Figure 5. Overall Path Analysis**

**V. Conclusions And Recommendations**

**Conclusion**

Organizational commitment and motivation variables affect the performance of employees simultaneously. Calculated F value of 12.945 and significance of 0.05. This value is less than 0.05. R squared value of 20.1% means that organizational commitment and motivation variables affect the performance of employees by 20.1% while the rest influenced by other variables that are not incorporated into the model equations.



Variables influence organizational commitment to employee performance partially. T value of 2.368. The significant value of 0.00. The significance value smaller than 0.05. R squared value of 0.051. This means that the effect of variable organizational commitment to employee performance by 5.1% and the rest influenced by other variables not included in the model equations.

Motivational variables affect the performance of employees partially. T value of 4.510. The significant value of 0.00. The significance value smaller than 0.05. R squared value of 0.164. This means that the motivation variable influence on employee performance of 16.4% and the rest influenced by other variables not included in the model equations.

Job satisfaction variables affect the performance of employees partially. T value of 2.761. The significant value of 0.00. The significance value smaller than 0.05. R squared value of 0.068. This means the effect of job satisfaction variables on the performance of employees by 6.8% and the rest influenced by other variables not included in the model equations.

The influence of organizational commitment to employee performance is 0.226. The influence of organizational commitment to employee performance through motivation is  $0.294 \times 0.261 = 0.0767$ . In this case, the direct effect is greater than the indirect effect so that it can be said, not as an intervening variable.

The direct effect of motivation on the performance of employees is 0.404. While the influence of motivation on employee performance through motivation is  $0.027 \times 0.261 = 0.007$ . In this case, the direct effect is greater than the indirect effect so that it can be said that the organizational commitment variable not as an intervening variable.

## Recommendations

Organizational commitment also needs to be developed. Employees who have a high organizational commitment towards the organization needs to be appreciated in the form of an award or the other form. This will create another employee to participate in improving their organization's commitment to the workplace.

Motivation also needs to be considered in improving the performance of employees at work. Motivation is an encouragement to do a good job. The impetus may come from employees themselves or from outside employees. The employee needs to introspect themselves why they do not have a high spirit in work so that employees can solve these problems in addition to the factors that come from outside the employee is also noteworthy as the poor working environment and the communication that occurs in an organization.

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