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**HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW**  
**KARYA ILMIAH : JURNAL ILMIAH**

Judul karya ilmiah (artikel) : Performance Matter: Suitability between Organization's Commitment to Employees, Target Setting, and Strategy  
 Jumlah Penulis : 2 Orang  
 Status Pengusul : Penulis ke 2  
 Nama Penulis : **Dr. Indira Januarti, SE, M.Si, Akt**

Identitas : a. Nama Jurnal : Quality - Access to Success  
 Jurnal Ilmiah : b. Nomor ISSN : p-ISSN 1582-2559; e-ISSN 2668-4861; ISSN-L 2668-4861  
 : c. Volume, nomor, bulan, tahun : Volume 21, Issue 175, April 2020, Pages 40-44  
 : d. Penerbit : Romanian Society for Quality Assurance, Bucharest, Romania  
 : e. DOI artikel (jika ada) :  
 : f. Alamat web jurnal : <https://ejournal.uksw.edu/jeb/article/view/2775/1409>  
 : g. Terindeks di scimagojr / Thomson Reufer ISI knowledge atau di nasional / terindeks di DOAJ, CABI, Copernicus : <https://www.scopus.com/sourceid/17700156709?origin=recordpage>

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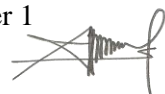
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Semarang, 2020

Reviewer 1



Prof. Dr. Abdul Rohman, M.Si, Akt  
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 Jabatan Fungsional : Guru Besar

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HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW  
KARYA ILMIAH : JURNAL ILMIAH**

Judul karya ilmiah (artikel) : Performance Matter: Suitability between Organization's Commitment to Employees, Target Setting, and Strategy  
 Jumlah Penulis : 3 Orang  
 Status Pengusul : Penulis ke 3  
 Nama Penulis : **Dr. Indira Januarti, SE, M.Si, Akt**

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c. Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	12					10,5
d. Kelengkapan unsur dan kualitas penerbit (30%)	12					10,5
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<b>Nilai pengusul = 0,4/2</b>						<b>7.2</b>

**KOMENTAR / ULASAN PEER REVIEW**

• Kelengkapan dan kesesuaian unsur	Kelengkapan unsur yang menjadi penilaian telah ditulis dengan baik dan runtut
• Ruang lingkup dan kedalaman pembahasan	Penurunan hipotesis menggunakan resources-based theory. Selain menggunakan teori tersebut juga didukung dengan penelitian yang menguatkan. Pembahasan hipotesis didukung dengan hasil statistic tetapi tidak dihubungkan dengan deskripsi statistik
• Kecukupan dan Kemutakhiran Data & Metodologi	Penelitian menggunakan data primer dengan pengumpulan data yang lama (6 bulan). Tahapan dan analisis data dilakukan dengan baik dan mengikuti tahapan yang ada. Artikel yang digunakan banyak yang lama
• Kelengkapan unsur dan kualitas penerbit	Jurnal terindeks scopus Q3, SJR 0,28 (2019) dan H indeks 20
Indikasi plagiasi	7%
• Kesesuaian bidang ilmu	Bidang kajian akuntansi manajemen terkait dengan strategi

Semarang, 17 April 2020

Reviewer 2



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Quality - Access to Success

Volume 21, Issue 175, April 2020, Pages 40-44

## Performance matter: Suitability between organization's commitment to employees, target setting, and strategy (Article)

Budiwibowo, T.<sup>a</sup>, Ghozali, I.<sup>b</sup>, **Januarti, I.<sup>b</sup>**

<sup>a</sup>Doctoral Student of Economic and Business, Diponegoro University, University of Technology Yogyakarta, Indonesia

<sup>b</sup>Faculty of Economic and Business, Diponegoro University, Indonesia

### Abstract

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The purpose of this study is to provide evidence that in achieving performance, the suitability of Organizational Commitment to Employees (OCE), target setting, and strategy execution is needed. The results of this study indicate that OCE affects motivation, which in turn motivates work to influence performance positively and significantly. Regarding target setting, classifying fixed targets and flexible targets conducted shows that sample groups tend to apply target flexibility, work motivation has a positive and significant impact on company performance. Indirect effects indicate that the suitability of OCE with differentiation strategies and target flexibility will indirectly make a major contribution to company performance through work motivation. These results indicate that the application of OCE in achieving performance with cost leadership strategies tends to use fixed targets. © 2020, SRAC - Romanian Society for Quality. All rights reserved.

### SciVal Topic Prominence ⓘ

Topic: Budgetary Slack | Management Control System | Strategic Management Accounting

Prominence percentile: 97.852 ⓘ

### Author keywords

Organization's Commitment to Employees (OCE) Performance Strategy Target setting Work motivation

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# Research of Factors Influencing the Susceptibility to Innovation and Innovative Activity of Russian Companies

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## Abstract

*The article proposes a new methodological approach to the study and evaluation of external factors affecting innovation activity and susceptibility to innovation of Russian companies. External factors were estimated, a correlation model was built, and key factors affecting innovation activity and susceptibility to innovation of Russian companies were identified. A regression model reflecting the dependence of the level of innovation activity of Russian companies on changes in environmental factors in the dynamics from 2010 to 2017 was constructed.*

**Keywords:** innovative activity; innovative organization; innovative economy; human capital; external environment.

## 1. Introduction

Today in Russia there is a low innovative activity of enterprises and organizations. The diagram (figure 1) shows the indicators of innovative activity of Russian companies in dynamics (Innovation statistics, 2018).

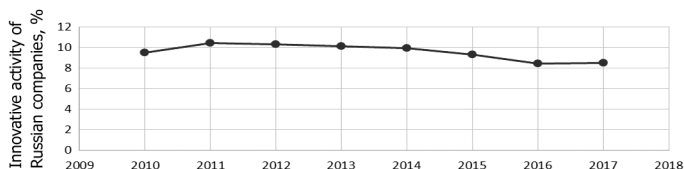


Figure 1. Innovative activity of Russian companies in dynamics from 2010 to 2017

To increase innovation activity and susceptibility to innovation of Russian organizations, the authors of this study propose to assess the impact of external conditions, to determine the factors that have the greatest and least impact on innovative organizations.

## 2. Materials & Methods

The external environment provides opportunities for any company to organize its successful activities, as well as the necessary resources to maintain the company's potential. The management of the enterprise needs to control the relationship with external factors, as the company is in close interaction with the external environment, both in the production process and in the process of implementation. There are four main characteristics of the external environment.

First, it is a difficulty. The complexity is due to the number of factors affecting the company. Complexity is an element that characterizes the number of environmental factors and the

relationship between these factors. The external environment in terms of complexity can be classified as: homogeneous (simple environment) in which there is not a large number (3-4) similar elements of the external environment affecting the organization, and heterogeneous (complex environment), which contains a large number of heterogeneous elements of the external environment of the company, affecting the organization, and are in close interaction with the company.

A homogeneous environment is more predictable for the Manager, which simplifies the process of development and management decision-making. The multiplicity and uniqueness of the factors influencing the activities of the organization is the number of significant objects, as well as their close connection with the activities of the organization.

The difficulty lies in the fact that the company has to deal with a wide range of factors, the close connection with the activities of which is not always certain, but is of great importance.

Secondly, it is the interconnectedness. The content of the element of interconnectedness is that the impact of some factors has an impact on the changes of others, and there is a degree of these changes. Interconnectedness of factors is the basic characteristic that determines the relationship between the company's activities and the impact of the external environment. Dependence or independence shows the density of the relationship of the company's activities with the external environment.

Isolation is also an indicator of the relationship between structures in the external environment. An isolated environment is peculiar by an unstable structure of communication with the subjects, or their absolute absence.

The company in its activities, as a rule, is always in interaction with customers, partners, suppliers, consumers, competitors. At the same time, any company in its activities strives for maximum independence.

Third, uncertainty. The essence of the uncertainty element is the degree of ownership of information about changes in the environment, as well as the degree of confidence in the

# The Efficiency of Sales Promotion Methods Emphasizing the Impulse Behaviour: Case of Serbia

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## Abstract

*The purpose of this paper is to investigate the effectiveness of sales promotion methods in terms of encouraging consumers to accelerate their purchase, i.e. to conduct impulsive purchases. The analysis of the collected data was performed using two statistical methods: ANOVA and t-test. The survey was conducted with a pool of 376 respondents and the results showed that discounts are the most effective way to improve sales while creating most responses in consumer behaviour, while coupons are the least effective. Due to the obtained results, the paper will have a contribution both for marketers and brand managers, as well as for the future research on this or similar topic.*

**Keywords:** sales promotion; discounts; bonus packages; premiums; free samples; coupons; rewards; loyalty cards; demonstrations and product tests; impulsive consumer behaviour.

## 1. Introduction

According to Yin and Jin-Song (2014) and Solomon (2017), impulsive purchases are those that consumers do not specifically plan before entering the sales facility, i.e. in advance, but perform them "in the moment" (Eng. *spur of the moment*). In other words, impulsive shopping is a consequence of consumer failure to measure his options before purchasing. They will be ready to suddenly and quickly do the shopping of those products and/or services they believe to represent a good deal. As a result, many companies, i.e. their marketing departments, put great effort to influence consumers to make impulsive (unplanned) purchases, thus it is no coincidence that the baskets in supermarkets are larger. Chocolates and chewing gums are placed at the store exit, while at the same time bags and wallets are displayed on the same department as a fully compatible combination. Also, the most famous price trap .99 or a price reduction on that very day encourages the consumer to believe that it is the products that he really needs.

Shops use this desire to save by telling us how much we will save by buying and using their product. Why do we have this desire at all? Thousands of years ago, people's lives depended on whether they saved enough food and wood for the winter. Today, we no longer have these concerns, but this evolutionary instinct has remained. In short, today we find it difficult to resist the occasion to save money or time.

These are just some of the examples of what sellers and marketing experts can do to encourage impulsiveness while buying. An important factor related to consumer behaviour is the desire for ownership or the need for possession. This concept is of great importance for stimulating impulsiveness consumer behaviour research.

This need arose as a result of the fact that we, as children, have learned to feel good when someone gives us something

new. Even though gifts were valued in the past, nowadays, although it is economically rather difficult, we continue to buy ourselves and our children, but not because it is nice to give or receive a gift, but because the goal is simply to buy something new. Unfortunately, nowadays the exploitation of this particular need has become the key to sales promotion (<http://mariopilar.com/prekrenite-impulsivnu-kupovinu-u-svoju-korist-i-unapredite-prodaju-odmah/> and <https://www.psychologytoday.com/blog/sold/201207/what-motivates-impulse-buying>).

## 2. Literature Review

Consumer-driven sales promotion refers to incentives that are directly offered to consumers of a particular company or its potential consumers in order to speed up their decision-making process regarding the purchase of that particular company's products instead of the competitors' ones (Kotler and Armstrong, 1994; Moriarty *et al.*, 2012; Palmer, 2004; Percy, 2008). These are various short-term promotional methods that add value to products (either by reducing costs or by adding benefits) and thus are seen as an unambiguous incentive to make purchases (Srinivasan and Anderson, 1998; Du Plessis *et al.*, 2010). More precisely, these methods are used to foster certain responses in consumer behaviour, such as (Shi *et al.*, 2005):

- Brand change (purchase of competing products);
- Making inventories (buying a larger amount of products than planned);
- Acceleration of a purchase (pre-planned purchase - impulsive purchase);
- Testing those products that have not been purchased so far and
- Spending more money than planned.

# Human Resources, Financial Resources and Strategic Performance: Organisational Policy as Moderator

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## Abstract

*The paper examined the direct relationship and the moderating effect of organizational policy in the relationship between human resources, financial resources and strategic performance. The survey method was used to collect data from employees of all the four multinational firms operating in the mobile telecommunication sector in Nigeria. Quantitative method was used to analyse resultant data. The results suggest that human resources and financial resources contributes positively and significantly to strategic performance. Additionally, organizational policy moderates the relationship between human resources, financial resources and strategic performance. The data used were collected from mobile telecommunication firms in Nigeria which limits the generalization of these findings beyond this context. Future studies should explore tangible, intangible resources and capabilities in other sectors such as manufacturing, financial institutions among others, and in other countries. Drawing on the resource-based view and the contingency perspective, the study provides useful insights on the moderating effect of organisational policy in the relationship between human resources, financial resources and strategic performance in the African context.*

**Keywords:** human resources; financial resources; strategic performance; resource-based view; organisational policy.

## 1. Introduction

In recent years, firms are faced with the challenges posed by intense competition, globalization and technological development. In this context, efficient utilization of human resources and financial resources can allow firms to adapt to such conditions. In some countries, such as Nigeria, where the business environment is volatile and relatively unpredictable, managers need to optimize their human resources and financial resources to adapt to unprecedented changes. Human resources (Rose & Kumar, 2007; Adner & Helfat, 2003) and financial resources are important resources that enable a firm to deliver superior business performance. Arguably, human resources coordinate other types of resources. Firms with strong financial resources have the capability to acquire other strategic resources or assets that can give them a competitive edge, if they are well managed. Human resource strategic management refer to a firm's ability to use its people to create competitiveness and achieve strategic objectives. Prior studies show that human resources could have a positive impact on firm performance in dynamic environments (Morgan et al., 2004; Datta et al., 2005; Ainuddin et al., 2007; Sorooshian et al., 2010; Ologunde et al., 2015). Most of these studies used financial indicators to measure performance (e.g., Sorooshian et al., 2010; Ologunde et al., 2015). Financial resources such as cash-in-hand, bank deposits and/or savings and financial capital (e.g. stocks and shares) also help to explain firm performance (Ainuddin et al., 2007; Morgan et al., 2004). Some empirical evidence in the literature found a positive relationship between financial resources and performance (e.g., Othman et al., 2015; Adomako & Danso, 2014). Nonetheless, the findings into the possible connection between human resources and financial resources have not been fully examined in term of its impact on strategic performance. Arguably, there is a direct relationship between human resources, financial resour-

ces and strategic performance. Additionally, the authors propose that firms need to develop and implement robust organisational policies to enable them effectively use their human and financial resources. In so doing, they can achieve better strategic performance. Specifically, the moderating role of organisational policy in the relationship between human resources, financial resources and strategic performance is relatively unclear. The authors argue that the relationship between human resources, financial resources and strategic performance may depend on the policies of the organisation. Guidelines, rules, and procedures support the optimization of human resources, and financial resources, which in turn impact positively on strategic performance. In the light of the above, organisational policy is introduced as a moderator in this study. Contextually, the study focuses on multinational firms operating in the mobile telecommunication sector in Nigeria. The mobile telecommunication sector contributed 9.13 percent to Nigeria's Gross Domestic Product, (GDP) in 2016 (Nigerian Communications Commission, 2017), and attracted highest foreign direct investment \$35 billion (NCC, 2017). The authors attempt to fill the gap in the literature by exploring the direct relationship between human resources, financial resources and strategic performance, and the moderating role of organisational policy in the relationship in multinational firms operating in the mobile telecommunications sector in Nigeria. In fact, few studies have examined human resources, financial resources and strategic performance in the multinational mobile telecommunication sector in the Nigeria context. In this study, the authors used strategic performance to operationalize performance (Santos & Brito, 2012). Moreso, in the developed economies where some studies have been done, no study has explored the moderating role of organizational policy in the relationship between human resources, financial resources and strategic performance in multinational firms operating in the mobile telecommunication industry.

## Application of the Total Quality Management (TQM) Philosophy in a Macedonian Air Conditioning Company

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### Abstract

*World globalization is a key factor for the increase of market competition through companies that are continuously improving their innovation, productivity as well as cost optimization. This is achieved through the constant development of innovative ideas and involving every employee in the process of change within the company. In order to meet increasingly more demanding customers, companies need to implement quality improvement in every phase of their internal processes.*

*This paper analyses the application of the quality system currently in place within a Macedonian Air Conditioning Company and aims to create and implement a Total Quality Management (TQM) system on the basis of that research. By successfully implementing the new TQM philosophy, all of the companies' internal processes and employees work toward process improvement, quality assurance as well as meeting the demands and wishes of all parties involved. The TQM system also plays a huge factor in improving customer loyalty and trust, the company's credibility and image as well as its market share and placement.*

**Keywords:** *internal standardization; quality control; quality costs; education and motivation of the employees; TQM (Total Quality Management) system; quality of the service.*

### 1. Introduction

Quality is the key factor for the continued development and future growth for any organization as well as one of the most important ingredients towards a company's successful emergence in an ever more changing and demanding market environment. All activities that determine the goals, quality improvement, personal responsibilities, planning, insurance, control and company development fall under the scope of the total quality management system. The successful implementation is the responsibility of all levels of management within the organization guided and mentored by top management. The implementation of this system as well as its application requires careful and methodical planning as well as providing with the necessary technical and organizational conditions. The biggest potential however, lies within a company's employees, their technical prowess and proper motivation.

The Total Quality Management (TQM) philosophy is an organizational change aimed to improve the quality of products and services the company offers as well as the people involved in the business process.

The ultimate goal of TQM is to integrate all organizational functions (marketing, finance, design, engineering, production, client services) and to focus on satisfying the needs of the clients and therefore fulfilling the company's organizational goals. The process of applying a new TQM strategy in a business begins by developing a projection of a good quality documentation system that covers all business processes within an organization. This provides with a solid foundation to successfully apply Statistical Process Control (SPC) and effective teamwork, which in turn cannot be set in the case of a poor-quality system (Mitreva et al., 2016). The way to process

and service quality improvement as well as business process optimization leads through the application of a suitable methodology for projection and implementation of the TQM system. This methodology consists of: internal standardization methodologies; techniques and methods for faultless work flow; education and motivation and cost quality analysis. This paper has focused on screening an Air conditioning company's process of application of the quality system and as a result of the research, propose a plan to implement a total quality management system.

### 2. Literature Review

Every advantage that an organization has over its competition can be key for the development and application of the quality insurance system. Many companies take their first step towards the implementation of a TQM (Total Quality Management) system by implementing ISO 9001 (Balbaster Benavent et al., 2005; Casadesus & Gimenez, 2000). Upgrading the ISO 9001:2015 with the TQM strategy ultimately results in the rise in quality. After defining, designing and perfecting the process through extensive research, the upgrade has a positive influence on productivity and cost optimization. The quality system has several key factors, such as the organizational structure, responsibilities, actions, processes and resources invested by the management in reaching the quality standard (Garg, 2014; Mitreva, 2011, Mitreva et al., 2017b).

Quality assurance is a system that can detect problems before they occur. Projecting the Quality assurance system is based on the Deming circle PDCA (Plan, Do, Check, Act) model that analyses the conditions, methods and processes as well as