IMPACT OF ORGANIZATIONAL SUPPORT AND EMPLOYEES’ ATTITUDE TOWARDS ORGANIZATIONAL CHANGE ON EMPLOYEE PERFORMANCE: A STUDY AT FORESTRY AGENCY OFFICE IN EAST BORNEO

Abdul Kholik Hidayah  
University of 17 Agustus 1945 Samarinda, Indonesia  
kholikhidayah761@gmail.com

Adisthy Shabrina Nurqamarani  
University of 17 Agustus 1945 Samarinda, Indonesia  
adisthy.shabrina@gmail.com

ABSTRACT

Along with the realization of regional autonomy in Indonesia, the need to improve quality of regional public service becomes significant. One of the public service that need concern is forestry agency at East Borneo, as it manages some of the biggest forest areas in Indonesia. Research on the performance of employees at the East Borneo Forestry Agency Office has been limited whereas knowledge of employee performance and factors that contribute to the improvement of employee performance is needed as public service agents in the management of forest resources in East Kalimantan Province. Therefore, it is necessary to conduct research on factors that influences employee performance in East Borneo Forestry Agency Office. This study aims to prove and analyze the influence of organizational support and employee attitudes toward organizational changes on employee performance of East Borneo Forestry Agency Office. The analysis of research data uses quantitative techniques of Structural Equation Modeling (SEM). The results of the study reveal that organizational support gives positive and significant effect on the work motivation and job satisfaction of employees, but it does not affect significantly on the performance of employees. It also shows that the attitude of employees toward organizational change gives positive and significant effect on the employee work motivation and job satisfaction as well as employee performance, while in terms of work motivation, it also gives positive and significant effect on the job satisfaction of employee and employee performance. The study thus suggests that East Borneo Forestry agency office should focus on improving attitude on employee performance through work motivation and job satisfaction as primary factor that contribute to employee performance that leads to better quality of service.

Keywords: Organizational Support, Employees’ Attitudes Toward Organizational Change, Work Motivation, Job Satisfaction, and Employee Performance

INTRODUCTION

In reformation era, government applies regional autonomy to districts which change the centralized forest management paradigm into decentralist. The change of centralized forest management paradigm into decentralist demands the readiness and professionalism of the employees, both civil servants and PTT (Non-Permanent Employees) in East Borneo Forestry Office, so that forest resources management is expected to be better, structured, and professional.

The change in basic assumptions may also lead to a change in an existing organizational culture, where forestry agencies assumed as a government agency that is required to be more independent, productive and professionals as the public service sector in the management of forest natural resources in East Kalimantan Province.

However, in the implementation of public services, quality is still far from expectations although generally improved, especially in terms of efficiency and effectiveness, responsiveness, equality of treatment and the size of the bureaucracy chain.

Several studies have shown that the root causes of poor public service performance are intricate, non-transparent and unaccountable procedures. Therefore, transparency and accountability of public services is the ability of one of the things that must be immediately realized. The quality of bureaucratic performance of public services has broad implications in achieving community welfare.

The Government of East Kalimantan Province, in the era of regional autonomy has actually seen growing goodwill (good will) in terms of management of natural resources, especially forests. Where in the era of decentralization, there is the authority of the provincial government to manage and better manage natural forest resources in the direction of sustainable management. This is reflected in the vision and mission of East Kalimantan Provincial Forestry Service.

The vision of the East Kalimantan Provincial Forestry Service is based on the vision of the East Kalimantan Provincial Government, "The Realization of Sustainable Forest Management for Prosperity and Welfare of the Community and Improvement of East Kalimantan's Environmental Quality".
Efforts to realize the vision and mission of East Kalimantan Provincial Forestry Service has been formulated but not effectively implemented yet. This is shown from the results of research conducted by Akli (2010) entitled "Empowerment of Apparatus Resources to improve Employee Performance (Case Study at East Kalimantan Forestry Agency Office)". Where one of the results of his research shows that the performance of the Office of Forestry to realize the vision and mission that have been formulated in Strategic Planning has not been implemented properly and optimally.

Considering the gap between the expected and actual service as well gap between the realization of mission and vision in East Borneo Agency office, this research will focus on findings factors which contributes to a better public service in East Borneo Agency Office.

The quality of public service can be improved by building the organization, changing to a better culture. Organizational change is strongly influenced by organizational support. Organizational support can provide an opportunity to do something, organizational support includes resources, leadership, work environment, organizational structure, and job design (Mangkunegara, 2005: 15).

Wexley and Yukl (1992: 144) identify organizational support in shaping employee work motivation. These factors consist of: compensation; supervision; the worker itself; co-worker; job security; and achievement opportunities. The various factors can be measured according to the situation and condition of the organization. Appropriate arrangements will form a high work motivation and will ultimately improve employee performance.

The question arises as to whether organizational support contributes to improving employee performance in carrying out public services or improving employee performance will occur through increased employee motivation and job satisfaction resulting from good organizational support.

Another factor that affects employee performance is the employee's attitude to organizational change. Positive employee attitudes will affect the improvement of organizational performance but otherwise employees who cannot change the attitude according to the conditions and situation of the organization will hamper the occurrence of organizational changes.

Based on the background of the above, it is necessary to do research on the influence of organizational support, and attitudes on organizational changes through job motivation and job satisfaction on employee performance in East Borneo Forestry Office.

LITERATURE REVIEW

Organizational Behaviour

Robbins (2008) states that organizational behavior is a field of study that studies the impact of individuals, groups, and organizational structures on employee behavior in organizations with the aim of applying the knowledge of employees or organizations for improvement and effectiveness of the organization.

Employee Performance

Gibson et al (1996) states that performance is the desired result of behavior. According to Gomes (2003), there are three important qualifications for the development of objectively measurable performance criteria, namely (1). Relevancy, indicating the level of conformity between criteria and job performance goals; (2). Reliability, indicating the level of criteria yielding consistent results; and (3). Discrimination, showing the degree to which, a work performance criterion can show differences in the level of work performance.

Based on some existing views and theories, the operationalization of performance variables in this study is measured by process-oriented dimensions (Ratminto and Winarsih, 1996: 179), namely: Responsiveness, Responsibility, Accountability, Adaptability, Sustainability, Transparency and Empathy

Work Motivation

According to Scott (1962) in Gibson et al., (1996), that motivation is a series of encouragement to a person to act to achieve the desired goal. Basically, the motivation can be divided into two main groups namely: (1). Intrinsic motivation, is the motivation that arises from within a person is called "pure motivation", and (2). Extrinsic motivation, is the motivation that arises caused by factors that come from outside a person, such as promotions, praise, prizes, wage increases, and so forth.

Organizational Support

Miles (1975: 9) in Sudistiyan and Rosidah (2003: 45) stated that within the organization there are many mutually supportive variables. The organizational support variable in this study refers to the definition of the concept of Mangkunegara (2005: 15) that organizational support, which gives an opportunity to someone to do something. Organizational support includes resources, leadership, work environment, organizational structure, and job design. Indicators for measuring organizational support variables adopted from Gomes (2003: 181) include: salary (pay); job security; co-worker’s relationships; supervision; praise (praise) and the work itself (job itself).

Attitude on Organizational Change

Attitude is an important and interesting issue in the field of psychology, especially social psychology. There are some experts who argue that social psychology poses an attitude problem as a central problem. As suggested by Kreech and Crutchfield (1954: 151) "As we have already indicated, the attitudes lie behind many of the significant and dramatic instances of man's behavior."
The indicators for measuring attitude variables to change in this study were adopted from Dunham (1989), Ully Tampubolon (2007), and Robbins (2008: 93) which included: cognitive attitudes (segments of opinion or beliefs of attitudes in the form of employee appraisal of knowledge possessed organizational change); affective attitudes (emotional segments or feelings of attitudes in the form of psychological employee appraisal to accept or reject organizational change, and behavioral attitudes (segments to behave in some way in the form of employee appraisal of decisions for behavioral trends toward organizational change).

Conceptual Framework
In this study, the goal to be done is to analyze and grant the variables that exist and affect the performance of the organization, job satisfaction and employee performance. Based on existing theories and some research, the researchers used the process of thinking (mind map). Theoretical studies to explain definitively each of the research variables along with their forming indicators.

Mangkunegara (2005: 15) namely the Organization, which gives an opportunity to do something. The organization's content, leadership, work environment, organizational structure and job design. While the indicators for measuring Organizational variables adopted from Gomes (2003: 181) include: salary (pay); employment (job security); cp-workers relationships; supervision (supervision); praise (praise) and the work itself.

Robbins (2008), states attitudes are fact-statements or good evaluations that are desirable or incompatible with objects, people or events. Attitude reflects how someone senses something. When I say "I call my job", I express my attitude of love to work. While indicators for measuring variables of attitude were adopted from Dunham (1989), Robbins (2008) and Ully Tampubolon (2007) which included: cognitive attitudes, affective attitudes and behavioral attitudes.

Motivation of work shows the ability or desire of employees in carrying out work according to the tasks that are his responsibility. In this study encourages work with several indicators. While the indicators to measure work motivation variables adopted from Arnita (2002) include: attitude with job duties; responsibility for duty; ability to analyze work; the spirit of working together and along; level of optimism in careers; behavioral behavior; and the desire to get feedback.

Job satisfaction is a positive expression or attitude to a pleasant act in the condition of the place, which is the feeling that results from fulfillment. While indicators for measuring employee satisfaction variables were adopted from Iqbaria and Guimaraes (1993), Ivancevich and Matteson (1999: 123), Gimer (1966) and Smith, Kendall and Hulin in Luthans (1995: 126) which included: satisfaction with the work itself; satisfaction with payments; satisfaction with promotion; satisfaction with supervision; and satisfaction with co-workers.

Bernardin and Russell (1993) teaches results as recording the results of certain job functions or activities over a period of time. Anastasi (1998) states that performance is the result of a person's work towards the responsibilities of work done within a company. While the indicators to measure employee performance variables in Ratminto and Winarsih (1996: 179) include: responsiveness, responsibilities, accountability, adaptability, electricity, transparency, and empathy.

Empirical studies act as the basis for determining hypotheses. Research by Shofiany, Musa (2007) shows that organizational support has significant effect on work motivation. Based on the above description, the first hypothesis was prepared: Organizational support has a positive and significant impact on work motivation of the employees of the East Kalimantan Provincial Forestry Office (H1).

Research by Tobing research, Suzanna Josepshine (2006) shows that organizational culture has direct positive effect on job satisfaction, organizational commitment and performance, and there is also a link between culture and commitment and organizational performance both directly and indirectly. Based on the description, the second hypothesis is prepared: Organizational support has a positive and significant impact on job satisfaction of the employees of East Kalimantan Provincial Forestry Service Office (H2).

Research by Tobing, Suzanna Josephine (2006) shows that organizational culture has a direct positive effect on job satisfaction, organizational commitment and performance, and there is also a link between culture and commitment and organizational performance both directly and indirectly. Based on the description, the third hypothesis is prepared: Organizational support has a positive and significant impact on the performance of employees of the East Kalimantan Provincial Forestry Office (H3).

Research by Prihardijanto, Wibowo (1999) showed that attitude variable to organizational change have a positive and significant effect to employee staff work motivation. Based on the description, the fourth hypothesis is prepared: Attitudes on organizational changes have a positive and significant impact on employee work motivation of East Kalimantan Provincial Forestry Office (H4).

Research by Prawiradirja, Arto Suharto (2007) shows that organizational change has a positive and significant effect on job satisfaction. Based on the above description, the fifth hypothesis is prepared. Attitudes on organizational changes have a positive and significant impact on job satisfaction of the employees of the East Kalimantan Provincial Forestry Office (H5).

Research by Prawiradirja, Arto Suharto (2007) shows that organizational change has a positive and significant effect on performance. Based on the description, the sixth hypothesis is prepared. Attitudes on organizational changes have a positive and significant impact on the performance of employees of the East Kalimantan Provincial Forestry Office (H6).
Research by Djamaludin, Musa (2008) and Yusuf, Tamzil (2010) showed that work motivation had positive and significant effect on employee job satisfaction while Suprayetno, Agus (2001) on the contrary that work motivation had an insignificant effect on job satisfaction. Based on the description, the seventh hypothesis is prepared that work motivation has a positive and significant effect on the job satisfaction of the employees of the East Kalimantan Provincial Forestry Service Office (H7).

Research by Gani, Achmad (2006); Gani, Mursalim Umar S (2006); Shofandy, Moses (2007); Djamaludin, Moses (2008); Brahmasari, Ida Ayu (2008); Yusuf, Tamzil (2010); and Ruznie Oms, AR (2011) indicate that there is a positive and significant relationship between work motivation on employee performance is Suprayetno, Agus (2011) on the contrary that work motivation has an insignificant effect on employee performance. Based on the description, the eighth hypothesis is formulated that work motivation has a positive and significant effect on the performance of the employees of the East Kalimantan Provincial Forestry Office (H8).

Research by Tepeci, Mustafa and Bartlett, A.L. Bart (2002); Suprayetno, Agus (2011); Djamaludin, Moses (2008); Santoso, Augustine (2008) shows that there is a positive and significant relationship between job satisfaction on employee performance. Based on the description, the ninth hypothesis is arranged that job satisfaction has a positive and significant effect on the performance of the employees of the East Kalimantan Provincial Forestry Office (H9).

**RESEARCH METHODS**

This research was conducted by applying primary data collection through questionnaire. The subject of the research (respondent) as the unit of analysis is the employee of East Kalimantan Forest Agency Office. This research will explain the causal relationship between internal variables in the form of work motivation, job satisfaction and employee performance with external variables in the form of individual characteristics and leadership.

Measurements for each variable were done in the form of suspension according to Likert scale in this study using 5 numbers where the number 1 shows the lowest value and the value 5 indicates the highest value (Suprapto, 2004: 4).

The process of research conducted is formal and structured. The employees are stratified sampling with the number of respondents for each unit/work area determined by the researcher proportionally based on the number of employees that is 593 people.

According to Ferdinand (2005: 225), to qualify the use of AMOS 20.0 SEM program, if the sample size is between 200-500 then the calculation technique chosen is Maximum Likelihood (ML) or Generalized Least Square (GLS). To determine the number of samples used the formula of Yamane (1973) in Ferdinand (2006: 227), Slovin in Umar, Husin (2001: 74) and Ruznie Oms, AR (2011) on error probability 0.05 (5%). Based on the calculation of the number of samples set as many as 237 respondents.

**Research Variables**

1. Exogenous Variables (independent variables) consists of
   a. Organizational Support (X1)
   b. Attitudes Toward Organizational Change (X2)
2. Moderating Variables (intervening variables) consists of
   a. Work Motivation (Y1)
   b. Job Satisfaction (Y2)
3. Endogenous Variable (dependent variable) consists of Employee Performance (Y3)

**DATA ANALYSIS AND DISCUSSION**

**Data Analysis**

1. **Overview of the Research Object**
   a. Human Resources Office of Forestry
      At the time of the study, the total number of workers of the East Kalimantan Forest Agency Office was 593 people (by January 2013) consisting of 559 civil servants, 26 candidates of civil servants and 8 temporary employees which spread over Forest Agency Office and 13 UPTD.
   b. Forest Service Officer by Indonesian Civil Servants’ Employment Class
      Based on the Employment Class, the largest is belong to class 3/Superintendent (352 people (59.36%)), while the lowest is belong to temporary employees (8 employees (1.35%)).
   c. Forest Service Officer by Structural Position
      Based on the structural position, the largest group (584 people or 89.04%) belongs to non-echelon group while the lowest group belongs to employees with echelon V/Section Head (0 persons or 0.0%).
   d. Forest Service Officer by Education Level
      Based on the education level, most employees (353 people or 59.53%) merely have High School degree, followed by undergraduate degree which is 164 people (27.65%), while the lowest group belong to employees with Doctoral Degree (S3) - 2 people (0.34%).
   e. Forest Service Officer by Age
      Based on the Age Level, most employees (301 people (50.76%)) are employees with age group 50-58 years old and followed by employees with age group 40-49 years (187 people (31.53%)). The lowest is the employee with age group under 30 years that is merely 2 people (0.34%).
Respondents Response Description

1. Description of Organizational Support Variables
It consists of 6 statement items. Descriptive assessment of respondents on organizational support variables at East Kalimantan Provincial Forestry Office showed that organizational support at East Kalimantan Provincial Forestry Office was positively perceived by respondents. Respondents have given good perception, it is indicated that there is average score value in the range 3.4 - 4.1 (high) that is 3.46. The organizational support variable that is rated the lowest by respondents is the praise or appreciation of the work performance of the employees by the institution / work unit, with an average value of 3.22.

2. Description of Attitude Variables on Organizational Change
It consists of 4 statement items. Descriptive assessment of respondents on attitude variables on organizational change at East Kalimantan Provincial Forestry Office showed that attitudes toward organizational changes at East Kalimantan Provincial Forestry Office were positively perceived by respondents. Respondents have given good perception, it is shown that there is average score value in the range 3.4 - 4.1 (good) that is 3.93. The statement item of attitude variable on organizational change that is rated the lowest by the respondent is the ability of the leader to inform subordinates about what they should do in the work, that is with an average value of 3.916.

3. Description of Job Motivation Variables
It consists of 7 statement items. Descriptive assessment of respondents on the variables of work motivation at East Kalimantan Provincial Forestry Office shows that the work motivation of the employees of the East Kalimantan Provincial Forestry Office is positively perceptible. Respondents have given good perception, it is indicated that there is average score value in the range 3.4 - 4.1 (high) that is 3.87. Item statement of work motivation variable that is rated the lowest by respondents is the desire of employees to always get feedback from colleagues and leaders in implementing job and function, with an average value of 3.69.

4. Description Job Satisfaction Variable
It consists of 10 statement items. The descriptive appraisal of respondents on the variable of job satisfaction of the employees of the East Kalimantan Provincial Forestry Office showed that job satisfaction at the employees of the East Kalimantan Provincial Forestry Office was positively perceived by the respondents. Respondents have given good perception, it is shown that there is average score value in the range 3.4 - 4.1 (satisfied) that is 3.56. Item statement of job satisfaction variable that is rated the lowest by the respondent is the satisfaction of the employee that the institution / work unit always gives opportunity for promotion position with enough competence and based on seniority, that is with the average value 3.41.

5. Description of Employee Performance Variables
It consists of 7 statement items. The descriptive appraisal of respondents on the performance variable of the employees of the East Kalimantan Provincial Forestry Office shows that the performance of employees at the East Kalimantan Provincial Forestry Office is positively perceived by the respondents. Respondents have given good perception, it is indicated that there is average score value in the range 3.4 - 4.1 (high) that is 3.93. Item statement variable employee performance is rated the lowest by respondents is the ability of employee responsiveness to the development and changes in the demands in the work environment, with an average value of 3.80.

Measurement Model Analysis
The results showed that all indicators on the SEM model had a factor loading value greater than 0.50 so it was valid in forming a measured construct and could be used to build the model.

After the convergence validity (convergent validity) is met, then the next stage analysis can be done. The test of the next step is testing the validity by comparing the critical ratio value (CR) that must be greater than twice the standard error value (SE), or other parameter is the probability value of the indicator is less than 0.05. And the results show that all indicators have CR value greater than 2 x standard error (SE) and the probability of each indicator is less than 0.05, so it can be ascertained that all indicators have met the requirement of convergent validity.

Structural Analysis Model

<table>
<thead>
<tr>
<th>Direct and Indirect Influence</th>
<th>SEM Coefficient Value Influence Between Variables</th>
</tr>
</thead>
<tbody>
<tr>
<td>Relationship Causality</td>
<td>Direct effect</td>
</tr>
<tr>
<td></td>
<td>Through motivation</td>
</tr>
<tr>
<td></td>
<td>Through satisfaction</td>
</tr>
<tr>
<td>Organizational Support</td>
<td>Job Motivation</td>
</tr>
<tr>
<td></td>
<td>0,197</td>
</tr>
<tr>
<td>Organizational Support</td>
<td>Job Satisfaction</td>
</tr>
<tr>
<td></td>
<td>0,157</td>
</tr>
<tr>
<td>Organizational Support</td>
<td>Employee Performance</td>
</tr>
<tr>
<td></td>
<td>-0,086</td>
</tr>
<tr>
<td></td>
<td>0,063</td>
</tr>
<tr>
<td></td>
<td>0,036</td>
</tr>
<tr>
<td>Attitude on Organizational Change</td>
<td>Job Motivation</td>
</tr>
<tr>
<td></td>
<td>0,559</td>
</tr>
<tr>
<td>Attitude on Organizational Change</td>
<td>Job Satisfaction</td>
</tr>
<tr>
<td></td>
<td>0,259</td>
</tr>
</tbody>
</table>

Table .1
From the table above, it is known that:
1. The most influential variable on employee work motivation is the attitude on organizational change, because it has the greatest coefficient value, then support organization.
2. Variables that affect employee job satisfaction is the attitude on organizational change and organizational support.
3. The most influential variable on employee performance is work motivation because it has the greatest coefficient value, then attitude on organizational change and job satisfaction, while organizational support has no significant effect on employee performance.

**Hypothesis Testing**

<table>
<thead>
<tr>
<th>Relationship Causality</th>
<th>Std. Estimate</th>
<th>SE</th>
<th>CR</th>
<th>P-value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Organizational Support → Job Motivation</td>
<td>0.197</td>
<td>0.033</td>
<td>2.528</td>
<td>0.011</td>
</tr>
<tr>
<td>Organizational Support → Job Satisfaction</td>
<td>0.157</td>
<td>0.037</td>
<td>2.036</td>
<td>0.042</td>
</tr>
<tr>
<td>Organizational Support → Employee Performance</td>
<td>-0.086</td>
<td>0.042</td>
<td>-1.181</td>
<td>0.238</td>
</tr>
<tr>
<td>Attitude on Organizational Change → Job Motivation</td>
<td>0.559</td>
<td>0.066</td>
<td>5.356</td>
<td>0.000</td>
</tr>
<tr>
<td>Attitude on Organizational Change → Job Satisfaction</td>
<td>0.259</td>
<td>0.082</td>
<td>2.258</td>
<td>0.024</td>
</tr>
<tr>
<td>Attitude on Organizational Change → Employee Performance</td>
<td>0.244</td>
<td>0.095</td>
<td>2.207</td>
<td>0.027</td>
</tr>
<tr>
<td>Job Motivation → Job Satisfaction</td>
<td>0.321</td>
<td>0.162</td>
<td>2.216</td>
<td>0.027</td>
</tr>
<tr>
<td>Job Motivation → Employee Performance</td>
<td>0.319</td>
<td>0.194</td>
<td>2.322</td>
<td>0.026</td>
</tr>
<tr>
<td>Job Satisfaction → Job Satisfaction</td>
<td>0.232</td>
<td>0.138</td>
<td>2.040</td>
<td>0.041</td>
</tr>
</tbody>
</table>

Based on the above table, it can be explained as follows:

**Hypothesis 1:** Organizational support has positive and significant impact on the work motivation of the employees of the East Kalimantan Provincial Forestry Office. The result of estimation of variable of organization support variable to work motivation based on its indicator shows significant result with CR value 2.528, this value is bigger than 1.96. Besides, the significance level of 0.011 (p ≤ 0.05) was obtained. So, the hypothesis that explains that organizational support has a positive and significant effect on the work motivation of the employees of the East Kalimantan Provincial Forestry Service Office is proven true.

**Hypothesis 2:** Organizational support has positive and significant impact on job satisfaction of the employees of the East Kalimantan Provincial Forestry Office. The estimation results of variable of organization support variable to job satisfaction based on its indicator shows significant result with CR value 2.036, this value is bigger than 1.96. Besides that, the significance level is 0.042 (p < 0.05). So, the hypothesis which explains that organizational support has a positive and significant effect on the job satisfaction of the employees of the East Kalimantan Provincial Forestry Service Office is proven true.

**Hypothesis 3:** Organizational support has positive and significant effect on employee performance at East Kalimantan Provincial Forestry Office. The result of estimation of variables of organizational support to employee performance based on its indicator showed insignificant result with value CR -1.181, this value is smaller than 1.96. Besides, the significance level is 0.238 (p > 0.05). So, the hypothesis which explains that organizational support has a positive and significant effect on employee performance at East Kalimantan Provincial Forestry Office is not proven.

**Hypothesis 4:** Attitudes on organizational change have positive and significant effect on work motivation of East Kalimantan Provincial Forestry Office employees. The result of parameter estimates of attitude variable on organizational change on work motivation based on the indicators showed significant result with CR value 5.356, this value is bigger than 1.96. Besides, the level of significance 0.000 (p ≤ 0.05) was obtained. So, the hypothesis which explains that attitudes on positive and organizational change have a significant effect on work motivation of East Kalimantan Provincial Forestry Office employees, proved true.
Hypothesis 5: Attitudes on organizational change have positive and significant impact on job satisfaction of employees of East Kalimantan Provincial Forestry Agency Office. The result of parameter estimates of attitude variable on organizational change to job satisfaction based on the indicators showed significant result with CR 2.258 value, this value is greater than 1.96. Besides that, the significance level is 0.024 (p <0.05). So, the hypothesis that explains that attitudes on organizational changes have a positive and significant impact on job satisfaction of employees of the East Kalimantan Provincial Forestry Service Office, proved true.

Hypothesis 6: Attitudes on positive and organizational changes have significant effect on employee performance at East Kalimantan Provincial Forestry Office. The result of parameter estimation of attitude variable on organizational change on employee performance based on its indicators shows significant result with CR 2.207 value, this value is greater than 1.96. Besides that, the significance level is 0.027 (p <0.05). So, the hypothesis that explains that attitudes on organizational changes have a positive and significant effect on employee performance at East Kalimantan Provincial Forestry Office, proved true.

Hypothesis 7: Work motivation has positive and significant impact on the job satisfaction of the employees of the East Kalimantan Forestry Agency Office. The result of estimation of the parameters of work motivation variable on job satisfaction based on the indicators showed a significant result with CR 2.216, this value is greater than 1.96. Besides that, the significance level is 0.027 (p <0.05). So, the hypothesis which explains that the motivation of work has a positive and significant effect on the job satisfaction of the employees of the East Kalimantan Forestry Agency Office, proved true.

Hypothesis 8: Work motivation has positive and significant effect on employee performance at East Kalimantan Forestry Agency Office. The result of estimation of variable of work motivation variable to employee performance based on its indicator shows significant result with CR value 2.040, this value is bigger than 1.96. Besides that, the significance level is 0.041 (p <0.05). So, the hypothesis which explains that the motivation of work has a positive and significant effect on the performance of employees at the East Kalimantan Forestry Agency Office, proved true.

Hypothesis 9: Job satisfaction has a positive and significant effect on employee performance at East Kalimantan Forestry Agency Office. The result of parameter estimation of job satisfaction variable on employee performance based on its indicator shows significant result with CR value 2.040, this value is bigger than 1.96. Besides that, the significance level is 0.041 (p <0.05). So, the hypothesis which explains that job satisfaction has a positive and significant effect on the performance of the employees at East Kalimantan Forestry Agency Office, proved true.

RESULTS AND DISCUSSIONS
The Impact of the Organization on Work Motivation

Descriptive results indicate that some organizations belong to a high level (average 3.46), and job satisfaction with high category (average 3.56). Confirmatory factor analysis results (CFA) indicates that the Organization is more determined by the indicator that has the largest loading factor, that is attention to the right performance. The loading factors generated from the CFA also indicate that work variables are more determined by the agency's assistance on the clarity of technical guidance and work implementation guidance. From descriptive statistics and the value of loading factors can be used as compensation for employees who can be improved better.

The result of causality test showed positive and significant variable to job satisfaction with p-value = 0.042 ≤ 0.05 and CR value 2.040 > 1.96. The magnitude of the various organizations to job satisfaction is 0.157, this allows employees to work better and better than them, the worse the job satisfaction will be lower. With this result, the research hypothesis states that East Bali Province Income is acceptable.

The results of this study are corroborated by research conducted by Tobing (2006) which shows that the organization has good accessibility, commitment and performance, and also there is a direct and indirect relationship.

The Effect of Organizational Support on Employee Performance

Descriptive results indicate that organizational support belongs to a high level (mean 3.46), and employee performance is also on the high category (mean 3.93). The results of confirmatory factor analysis (CFA) indicate that organizational support is more determined by the indicator that has the largest factor loading, ie the agency's attention to the ability of employees who are adjusted to the assigned work load. Factor loading generated from the CFA also shows that employee performance variable is more determined by the ability of employees in implementing tupoksinya in accordance with the values and norms applicable in the institution / work unit.

The result of causality test showed that organizational support had no significant effect on employee performance with p-value = 0.238> 0.05 and value CR -1.181> -1.96. The magnitude of the effect of organizational support on employee performance is only -0.086, this indicates that changes in organizational support will not lead to changes in employee performance. With this result, the hypothesis of research which states that organizational support affects the performance of employees at the East Kalimantan Provincial Forestry Service Office was rejected.

The results of this study are inconsistent with research conducted by Tobing (2006) which shows that organizational culture has a direct positive effect on job satisfaction, organizational commitment and performance, and there is also a link between culture and commitment and the performance of the organization, either directly or indirectly.
The ability of the employees of the East Kalimantan Provincial Forestry Office to implement its job and function in accordance with the values and norms prevailing in the institution / work unit has contributed the most to the performance of employees. This means that the workload of employees of the East Kalimantan Provincial Forestry Service Office provided by the agency / work unit has been in accordance with its capability under SOP and East Kalimantan Provincial Government personnel regulations. So that the change of attention that more from the institution / work unit to the workload and employee's work force has no effect on the change of the employee performance, because without more attention from the work unit, the East Kalimantan Provincial Forestry Office staff already felt that the workload given is appropriate to their ability.

Changes in organizational support will not lead to changes in the performance of employees as well because the employment mechanism in this case the promotion proposal and employment positions are still regulated by the central government while the authority of the provincial government only until the verification of the file submission. This condition can lead to employee attitudes

The Influence of Attitudes on Organizational Change to Work Motivation

Descriptive results indicate that attitudes to organizational change are high (mean 3.937), and work motivation is also high category (mean 3.87). The result of confirmatory factor analysis (CFA) shows that attitude on organizational change is more determined by the indicator that has the biggest factor loading, that is the ability of the leader in initiating new ideas. Factor loading generated from the CFA also shows that the variable of work motivation is more determined by the responsibility for the task given and the feeling of having / being the most important part in the institution / work unit. From descriptive statistics and factor loading values can be explained that the motivation of employees can be improved by shaping attitudes on organizational change, especially through the improvement of leadership skills in initiating new ideas.

The result of causality test showed that attitude on organizational change have positive and significant effect on work motivation with p-value = 0.000 ≤ 0.05 and CR value 5.356> 1.96. The amount of influence of attitudes on organizational change to work motivation is 0.559, it shows that change of attitude on organizational change will cause change of work motivation which is in the same direction (positive), meaning if attitude on organizational change is higher hence worker motivation will be higher, and vice versa if attitudes on organizational change the lower the employee's motivation will be lower. With this result, the hypothesis of research that states that attitudes on organizational changes affect the employee's motivation at East Kalimantan Provincial Forestry Office can be accepted. The results of this study are supported by research Prihardijanto (1999) which shows that the variable attitude of employees to organizational changes have a positive and significant impact on employee staff work motivation.

Influence of Attitude on Organizational Change to Job Satisfaction

Descriptive results indicate that attitudes to organizational change are high (mean 3.937), and job satisfaction is also high category (mean 3.56). The result of confirmatory factor analysis (CFA) shows that attitude on organizational change is more determined by the indicator that has the biggest factor loading, that is the ability of the leader in initiating new ideas. Factor loading generated from CFA also shows that job satisfaction variable is more determined by guidance and guidance by the institution about the clarity of technical guidance as well as guidance on the implementation of work. From descriptive statistics and factor loading values can be explained that job satisfaction can be improved by improving attitudes on organizational change, especially through the improvement of leadership skills in initiating new ideas.

The result of causality test showed that attitude on organizational change have positive and significant effect to job satisfaction with p-value = 0.024 ≤ 0.05 and CR 2.258> 1.96. The amount of influence attitudes on organizational change to job satisfaction is 0.259, this indicates that changes in attitude on organizational changes will cause changes in job satisfaction in the direction of (positive), meaning that if the attitude on organizational change the better the employee job satisfaction will be higher, and vice versa if attitudes on organizational changes getting worse then the job satisfaction of employees will be lower. With these results, the hypothesis of research that states that attitudes on organizational changes affect the job satisfaction of employees at the Office of Forestry of East Kalimantan Province is acceptable. The result of this research is supported by Prawiradirja (2007) in his research which shows that organizational change has positive and significant effect to job satisfaction.

The Influence of Attitude on Organizational Change on Employee Performance

The results of causality testing using SEM method with the help of AMOS 20.0 Software proves that the attitude on organizational changes have a positive and significant impact on the performance of employees of the East Kalimantan Provincial Forestry Office.

Descriptive results indicate that attitudes to organizational change are high (mean 3.937), and employee performance is also high category (mean 3.93). The result of confirmatory factor analysis (CFA) shows that attitude on organizational change is more determined by the indicator that has the biggest factor loading, that is the ability of the leader in initiating new ideas. Factor loading generated from the CFA also shows that employee performance variable is more determined by the ability of employees in implementing job and function in accordance with the values and norms applicable in the institution / work unit. From descriptive statistics and factor loading values can be explained that the performance of employees can be improved by improving attitudes on organizational change, especially through increased leadership skills in initiating new ideas.

The result of causality test showed that attitude on organizational change have positive and significant effect on employee performance with p-value = 0.027 ≤ 0.05 and CR 2.207> 1.96. The amount of influence attitudes on organizational changes on employee performance is 0.244, it shows that changes in attitude on organizational changes will cause changes in performance of employees who are in the same direction (positive), meaning that if the attitude on organizational change the better the employee
performance will be higher, so and vice versa if attitudes on organizational change worse than the performance of employees will be lower. With these results, the hypothesis of research that states that attitudes on organizational changes affect the performance of employees at the Office of Forestry of East Kalimantan Province is acceptable. The results of this study are supported by Prawiradirdja (2007) in his research which shows that organizational changes have a positive and significant impact on performance.

**Influence of Motivation on Job Satisfaction**

Descriptive results indicate that work motivation belongs to a high level (mean 3.87), and satisfaction also with high category (mean 3.56). The result of confirmatory factor analysis (CFA) shows that work motivation is more determined by the indicator that has the biggest factor loading, that is responsibility for the task given and the feeling of having / being the most important part in the institution / work unit. Factor loading generated from CFA also shows that job satisfaction variable is more determined by guidance and guidance by the institution about the clarity of technical guidance as well as guidance on the implementation of work. From descriptive statistics and factor loading values, it can be explained that job satisfaction can be improved by increasing work motivation, especially through responsibility for assigned tasks and feeling of belonging / being the most important part in the institution / work unit.

The result of causality test showed that work motivation have positive and significant effect to job satisfaction with p-value = 0,027 ≤ 0.05 and CR 2,216> 1,96. The amount of influence of work motivation to satisfaction is 0.321, it shows that the change of work motivation will cause change in job satisfaction which is in the same direction (positive), meaning that if work motivation is higher than employee job satisfaction will also higher, and vice versa if motivation the lower the employee job satisfaction will be lower. With this result, the hypothesis of research which states that the motivation of work affects the job satisfaction of employees at the Office of Forestry of East Kalimantan Province is acceptable. The results of this study are supported by research conducted by Suprayetno (2006); Djamaludin, Muda (2008) and Yusuf, Tamzil (2010) indicating that work motivation has a positive and significant effect on employee job satisfaction.

**Influence of Motivation on Employee Performance**

Descriptive results indicate that the motivation of work belongs to a high level (mean 3.87), and performance also with high category (mean 3.93). The result of confirmatory factor analysis (CFA) shows that work motivation is more determined by the indicator that has the biggest factor loading, that is responsibility for the task given and the feeling of having / being the most important part in the institution / work unit. Factor loading generated from the CFA also shows that the performance variables are more determined by the ability of employees in implementing tupoksiyana in accordance with the values and norms applicable in the agency / work unit. From descriptive statistics and factor loading values can be explained that the performance of employees can be improved by increasing the motivation of work, especially through the responsibility for the task given and the feeling of having / being the most important part in the institution / work unit.

The result of causality test showed that influence of work motivation have positive and significant effect on performance with p-value = 0,026 ≤ 0,05 and CR 2,232> 1,96. The amount of influence of work motivation to performance is 0.319, it shows that the change of work motivation will cause a change in performance that is in the same direction (positive), meaning if the work motivation is higher than the performance will also be higher, and vice versa if the work motivation is lower than employee performance will be lower. With this result, the hypothesis of research that states that the motivation of work affects the performance of employees at the Office of Forestry of East Kalimantan Province is acceptable.

The results of this study are supported by research conducted by Suprayetno (2006); Gani, Achmad (2006); Gani, Mursalim Umar S (2006); Shofiandy, Moses (2007); Djamaludin, Moses (2008); Brahmaarsi, Ida Ayu (2008); Yusuf, Tamzil (2010); and Rumiz Oms, AR (2011) indicating that there is a positive and significant relationship between work motivation on employee performance.

**Influence of Job Satisfaction on Employee Performance**

The results of causality testing using SEM method with the help of AMOS 20.0 Software proves that job satisfaction has a positive and significant impact on the performance of employees of the East Kalimantan Provincial Forestry Office.

Descriptive results indicate that job satisfaction belongs to a high level (mean 3.56), and performance also with high category (mean 3.93). The result of confirmatory factor analysis (CFA) shows that job satisfaction is more determined by the indicator that has the biggest factor loading, which is guidance and guidance by the institution about the clarity of technical guidance as well as guidance on the implementation of work. Factor loading generated from the CFA also shows that the performance variables are more determined by the ability of employees in implementing job and function in accordance with the values and norms applicable in the agency / work unit. From descriptive statistics and factor loading values can be explained that the performance of employees can be improved by increasing job satisfaction, especially through guidance and guidance by the institution about the clarity of technical guidance as well as guidance on the implementation of work.

The result of causality test showed that job satisfaction had positive and significant effect on performance with p-value = 0,041 ≤ 0,05 and CR value 2.040> 1,96. The amount of influence of job satisfaction on the performance is 0.232, this shows that changes in job satisfaction will cause changes in employee performance is in the same direction (positive), meaning that if job satisfaction is higher than employee performance will also higher, and vice versa if job satisfaction low then the performance of employees will be lower. With these results, the hypothesis of research that states that job satisfaction affects the performance of employees at the Office of Forestry of East Kalimantan Province is acceptable.
The results of this study are supported by research conducted by Tepeci, Mustafa and Barlett, A.L. Bart (2002); Suprayetno, Agus (2011); Djamarudin, Moses (2008); and Santoso, Augustine (2008) indicating that there is a positive and significant relationship between job satisfaction on employee performance.

CONCLUSION
The results of this study indicate the similarity and support the theory / results of research: Shoifiandy (2007) which shows that organizational support has a significant effect on work motivation, and there is a positive and significant relationship between work motivation on employee performance; Tobing (2006) showing that organizational support has a positive effect on job satisfaction and performance; Prihardjianto (1999) which shows that the attitude of employees to organizational changes have a positive and significant impact on work motivation; Prawiradji (2007) showing that employee attitude toward organizational change have positive and significant impact to job satisfaction and performance; Djamarudin, Musa (2008) and Yusuf, Tamzil (2010) indicating that work motivation has a positive and significant effect on employee job satisfaction and there is a positive and significant relationship between work motivation on employee performance; Brahmasari, Ida Ayu (2008) and Ruznie Oms, AR (2011) indicating that there is a positive and significant relationship between work motivation on employee performance; Tepeci, Mustafa and Barlett, A.L. Bart (2002) and Santoso, Augustine (2008) indicating that there is a positive and significant relationship between job satisfaction on employee performance.

The results of this study bring practical implications that employee performance can be improved through increased work motivation and job satisfaction. In addition, work motivation, job satisfaction and employee performance can be improved through organizational support and attitude to organizational change. However, the main factor that can improve employee performance is work motivation, the main factor that can increase work motivation is attitude on organizational change, while the main factor that can increase job satisfaction is work motivation.

Based on these results, the East Kalimantan Provincial Forestry Office needs to develop a comprehensive strategy for employee performance to develop more optimally by taking into account the findings described earlier.

Recommendations
The author recommends some steps that need to be done to improve employee performance are: (1) giving praise or appreciation for the work performance of the employees, (2) improving the leadership ability in communicating with subordinates to tell about what they should do in work, (3) giving feedback to the employees in carrying out (4) to provide opportunities for employees to obtain promotion of positions in accordance with competence and seniority, and (5) improve employee responsiveness to developments and changes in demands in the work environment.

Limitations of the study
Although this research has been attempted to eliminate the debilitating aspects, it is undeniable that limitations are suspected to influence research results. The limitation includes limited survey time, and limited elaboration on the impact of economic background, education, and positions that may affect the assessment of employee performance.

REFERENCES


