



**TECHNIUM**  
**SOCIAL SCIENCES JOURNAL**

**Vol. 7, 2020**

**A new decade  
for social changes**

[www.techniumscience.com](http://www.techniumscience.com)

ISSN 2668-7798



9 772668 779000

## **Sustainability Governance; Reciprocation Accountability based Emotional Quotient**

**Muhammad Wahyuddin Abdullah<sup>1</sup>, Fetti Fatimah Yusuf<sup>2</sup>, Andi Yustika Manrimawagau Bayan<sup>3</sup>**

<sup>1 2 3</sup>Accounting Department, Alauddin State Islamic University of Makassar, Indonesia (Faculty of Islamic Economic and Business)

[tosir\\_wahyu@yahoo.com](mailto:tosir_wahyu@yahoo.com)<sup>1</sup>, [fettifatimah28@gmail.com](mailto:fettifatimah28@gmail.com)<sup>2</sup>, [andiyustika28@gmail.com](mailto:andiyustika28@gmail.com)<sup>3</sup>

**Abstract.** The purpose of this research is to determine the application of reciprocation accountability which is accompanied by emotional quotient to be able to realize sustainable governance. This research is a qualitative study with a phenomenological approach. The results of this study showed that the existence of accountability at Wong Solo Restaurant is very appreciated by the leadership and the subordinates. The existing form of accountability is horizontally and vertically. In improving the accountability of reciprocation accountability leadership in carrying out its responsibilities need to have high emotional intelligence. The form of sustainability is same with good governance, transparency and accountability.

**Keywords.** Emotional Quotient, Reciprocation Accountability, Sustainability Governance.

### **1. Introduction**

As the time grows, the current business world is progressively faster. It is certainly based on the wishes of the people who want to be better. Among young people the trend of the business world has mushed, even these generations that triggered creative ideas so as not to lose to the first person to plunge into the world of business. The development of a competitive business world leads to major changes in competition, marketing, production, and human resource management. This development requires the business world to be seen from various disciplines. This paradigm refers to having to account for business as an integrated part of economic life. The business that is currently in demand is a restaurant business. The restaurant is commonly referred to as a gastronomic endeavor that serves dishes to the community and provides a place to enjoy the meal. The restaurant usually has a specialist in the type of food that it has to say, for example Chinese food restaurant, Padang restaurant, and so on. The standard of the restaurant in addition to having the requirement also has economic value for the entrepreneur or the manager of the restaurant itself (Harnani and Utami, 2018). The more people receive the food stalls, the competition between the food and the quality of products and services will be more prominent in the future.

The business expansion done by Wong Solo restaurant is certainly a concern for itself. This business wing widening must be coupled with the professionalism of managers. In general, leadership and managers are expected to have criteria such as broad-minded, ethical, spirit-based, and most importantly, how steadfastness to ALLAH SWT must be maintained. Knowledgeable means a leader or manager must be able to and understand other areas besides having to stay focused with his own business. On the other hand, the ethical means is how the manager should keep the behaviour according to the norms. The leader's soul must also become a separate stained in the soul of a leader or manager in carrying out its duties.

In the realm of performance managers, we know the term accountability. Accountability can be defined in a variety of perspectives and undergo a change of time of citizenship. Accountability involves a wide range of mechanisms available to explain the policies and activities of the Organization in a significant nature (Ahyaruddin and Akbar, 2017). Accountability has several simple definitions including: responsibility or perceived to be responsible for something, able to be explained, able to be taken into account, researched and requested explanations. One thing that has been missed is that accounting is not only talking about the interests of one party but also talking about the interests of the multitude. The linkage between accounting and accountability is that the basic purpose of accounting as an informational tool, is used as an important instrument in assessing accountability. Good accountability can only really be achieved when accounting and the accountants themselves are bound by a "set of rules" that have more value than a set of human creation rules where a set of rules is more than Merely a set of human creation rules that can be found in Islam as divine revelation, the accountability is in accordance with the Decree of Islam (Tyas et al., 2019).

Speaking of accountability in accordance with the Islamic Decree, the accounting world has a concept of accountability known as reciprocation accountability. Reciprocation Accountability ensures two good accountability relationships. It guarantees openness and encourages both transparency and consciousness (awareness). Reciprocation Accountability can be interpreted as an obligation to give an accountability or answer and explain the performance and actions of an organizational unit to the person who owns the right or is authorized to request Accountability (Alvianty et al., 2013).

Reciprocation accountability therein also contained the obligation to present and report on all activities, especially in financial performance and administrative fields to the higher parties. Why then this concept is considered in line with Islam is because this concept is forced to achieve the benefits. A small example that can be taken from the innovation of Wong Solo restaurant Chicken is with the policy of setting aside 10% profit for the benefit of the people. This policy demonstrates the transparency and divine consciousness that every thing is in the supervision of Allah SWT. If spelled out, the concept of transparency here is how transparent managers and companies relate to the company's good purpose and consciously perform beneficial activities for the benefit of the people.

Application of reciprocation Accountability ideally be an obligation to see the condition of the era that began to not be at peace with proper business ethics. This can be noted to the many businesses that are similar to Wong Solo Restaurant That is not masalah oriented. But on the other hand, it also sprung up many businesses that have adopted Islamic concepts such as PT Chocolicious Indonesia and Browcyl. This realization arises because the business people began to realize the power of wisdom. The reason for this is to encourage the accountability of reciprocation in a massive way in order to achieve Islamic business activities.

Implementation of an accountability is certainly a change based on emotional quotient. Emotional Quotient is the ability to recognize the feelings of success and feelings of others, the ability to self-motivate, and the ability to manage emotions well in success and in relationships with people through a self-awareness, self-encouragement, self-motivation, empathy, and an or social ability (Wibowo, 2015). Retail needs to have an emotional quotient because an emotional condition can affect thoughts, words, or behaviors, included in enough. The retail that has emotional quotient will be able to know his or her emotional condition and how to express his emotions appropriately so that his emotions can and be controlled provide a lot of life-day benefits (Sumiyarsih et al., 2012).

Emotional Quotient is generally regarded as a combination of emotional and interpersonal competencies that affect one's behaviour, thinking and interaction with others. According to the research of Indriyatni (2009) suggests that the survey that has been conducted by researchers proves that the problems arising in the integrity of the people in the organization are due to the less developed emotional quotient, they have no adult experience. It is very important to be owned by the leaders and managers because they must be able to control awareness in order to maintain self-image and corporate image sustainably in accordance with the principles of governance sustainability governance.

Corporate governance is a key success factor for the sustainability of the company. The sustainability of a company's performance is heavily influenced by the real profile of corporate governance. Corporate governance plays a pivotal role in the performance of sustainability, as sustainable aspects have long-term strategic significance and require a high management and investment commitment (Sar, 2018). Corporate governance sets performance standards and is a key driver of strategic activities within the company. The effectiveness of corporate governance practices vary greatly, depending on the constitutional and cultural privileges of the underlying. Therefore, the existence of sustainable corporate governance (sustainability governance) can make the company's performance to be good. Business based on reciprocation of accountability based on emotional quotient will certainly lead the company in a sustainable direction. Sustainable means is how companies can maintain their existence without ignoring religious values. What has then been done by Wong Solo Restaurant with various programs (including 10% of the given profit) certainly open our eyes that the blessings are true. It implies that this business always represents its efficacy for the realization of the sustainability governance that the orientation is not only the world but also the eternity. Thus, this research aims to apply the concept of emotional quotient in an accountability that is done for the realization of sustainable governance.

## **2. Theoretical Review**

### **2.1 Trait Theory**

The Trait theory propounded by Thomas Carlyle in 1990 suggests a "great theory" about the leadership stipulates that the progress of the world is the fruit of the work. Trait Theory is made based on traits or characteristics, both successful and unsuccessful leaders and used to predict a person's leadership (Kanodia and Sacher, 2016). Trait theory is One of the systematic efforts of the concept of leadership studies since the early 20th century until the 1990 's. The theory of the resulting nature arises with a tendency, the more variable increases characteristic that is considered to ensure the success of one's leader from Year to Year (Suharnomo, 2004).

According to Marianti (2009) This theory mentions that the leader was born (given) instead of being trained, formed, prepared or honed with harsh trainings. Trait Theory also addresses the question of leaders ' traits, features, or Compoas. Peter G. Northouse concluded the inherent qualities of a leader who conducts leadership (according to an approach of nature) are traits (1) Intelligence – leaders tend to have intelligence in terms of speech, interpreting and Stronger than those who are not leaders. (2) Self-confidence- self confidence is the competence, beliefs and expertise owned, and also includes self-esteem and self-confidence. (3) Determination-determination is the desire to finish the job that includes traits such as persistence, initiative, and tend to drive. (4) Integrity – integrity is a quality of honestly and can to trust. Integrity makes a leader can to trust and worthy to be entrusted by his followers. (5) sociability-Sociability is a leader's tendency to establish a pleasant relationship. Leaders who demonstrate sociability tend to be friendly, welcoming, polite,

thoughtful, and diplomatic. They are sensitive to the needs of others and show attention to their lives.

This theory is based on the qualities that make it a leader. Effective leaders have personality traits that can be used as a example or an example for their followers (employees). As is the case in the leadership of the Prophet Muhammad SAW, not only as a first-person list of the hundred most influential figures in the world but has traits followed by other leaders. In his leadership he is known for various behaviors in him such as giving examples of good deeds, thoughtful, fair, caring for the fate of each employee, kind and honest, full of responsibility and trust, so that his leadership is famous for earning a trust degree (Al-Amin). Thus, this theory is able to support reciprocation of accountability as the responsibility of a leader in the management of its business.

## **2.2 Accountability Concept**

The phenomena that occurs in the development of business in Indonesia is to strenght the demands of accountability. Accountability is an important principle in the business and is a prerequisite necessary to understand the ongoing performance in carrying out its duties and responsibilities, every elements of the organization and all employees involved must adhere to Ethical business Ethics and Code of conduct that has been agreed (regulation of the minister of SOE). According to Hasan (2015) Accountability is the spearhead of the organization in order to provide an output that is beneficial to the organization internally or externally, so that the output can be widely given to the public.

It's thing becomes a necessity in the management process, as every organization has its interconnected with internal and external organizations. From a holistic perspective, accountability involves corporate social responsibility assessed in relation to the values, mission, and objectives set by the Organization and stakeholders with established social norms. Thus, accountability is not only to correct mistakes but also related to the problem of one's accountability for what has been done. Another definition mentions accountability as well as a way of management accountability or a beneficiary to the trustee for the management of resources entrusted to it both vertically and Horizontally (Endahwati, 2014).

According to Joannides (2012) Each accountability structure will provide answers at least six basic questions: who is responsible, to whom accountability is delivered, about what accountability is and through what process. The accountability is now a public concern because it is found that the management is doing an act of corruption so that the accountability in the company doesn't work as a competent authorities Responsible for the irregularities that occurred. Samkin and Schneider (2010) stated that the failures posed by the manager's accountability would have led to the impacts and difficulties of any particular organization.

Basically the management is limited to using only horizontal accountability (stakeholders and nature) while the vertical accountability (God) which becomes the main premise in the eaccountability is still not fully needed. The vertical accountability is the accountability related with "Habluminallah", while the horizontal accountability illustrates the relationship "Habluminannas". The two types of accountability are pillars that can't be separated by the concept of Islamic business ethics, because every human being is never detached from other human roles, the role of the environment and more important is the role of leaders in The decree of Allah SWT to be followed by every human being. According to Prasetyo (2017) accountability has economic and social objectives, but Islamic accountability has a broader objective of economic, political, religious and social.

### **2.3 Reciprocation Accountability**

Reciprocation accountability is interpreted as a responsibility based on personal self how a person acts in fulfilling a responsibility and trust that is being in to do. Reciprocation Accountability ensure two key accountability relationships go well. It guarantees openness and Encourage transparency, awareness (consciousness) and clarity. With the concept of reciprocation accountability, a person or group in one organization is able to implement what is mean by the quid pro quo relationship. Namely who has the authority responsible for providing adequacy of directives, guidelines, and resources as well as attempts to eliminate or reduce performance (Mahsun, 2006:91). The key to reciprocation accountability is a management entry in the accountability equation.

Media reciprocation Accountability is not limited to any accountability report, but also include with aspects of the mandate to obtain information, either directly or indirectly orally or in writing, so that Accountability can grow in a business environment that prioritizes openness as the foundation of Accountability (Hanifah and Praptoyo, 2015). Responsibilities arise as a result of delegation of authority from a higher level of management to a lower level of management. To be held accountable, the lower level of management should know exactly what authority is delegated to it by the employer and obliged to accountable for the implementation of such authority (Andriana and Balqis, 2015). With reciprocation accountability, the leader can delegate authority to the management level under it more efficiently without monitoring the overall activities of the company. A leader should be required to have a reciprocation accountability in ranning his leadership.

Responsibility is one of the Islam principles. The attitude of responsibility held by a leader of company will fundamentally change the economic and business calculations because things are subject to fairness. According Norvadewi (2015) all freedoms in doing business by human beings are not of the accountability of must given to the activity done according to what is in the Qur'an.

### **2.4 Emotional Quotient**

Emotional quotient is the ability of a person to know own feelings , able to manage of emotions, have a high motivation and care for others so that can live with others and make One's future success (Darmawati and Yuniar, 2018). Emotional Quotient is the dominant factor that determines the same performance celebrities as the Respresentation reaches 80% Achievement of individual performance and the company, while the ability of IQ is only 20% decisive performance (Zulkarnain et al., 2018). Growing as emotional Quotient is growing as a relationship and communication that becomes the breadth of core functions in the organization and business entities along with intelligence and a whole other. According to Sumiyarsih et al. (2012) Emotional Quotient as a series of personal, emotional and social abilities that affect one's ability to succeed in the causes of prosecution and environmental pressures. individual needs to have emotional intelligence because an emotional condition can affect words, thoughts, and behaviors included in job.

Individuals who have emotional quotient will be able to know emotional condition and how to express his emotions precisely so that his emotions can be controlled and provide many benefits in daily life (Dixit et al., 2014). Emotional quotient allows leaders to recognize and respect the feelings of employees, listen to their opinions and ideas, but most important to they as a leader certainly have unique needs and abilities ( KASAPSI and Mihiotis, 2014). Thus, in particular corporate and business leaders need high emotional quotient, because in an organizational environment, leaders interact with many people in shaping the moral and discipline of their employees.

In Islam, people who are able to control their emotions and refrain are referred to as patient traits. A patient is the most high person in his emotional intelligence. According to Hamdan (2017) worship done by the leaders of the company to control the emotions felt so that regain the tranquility of them is the Qur'an, remembering of Allah (dhikr) and prayers.

### **2.5 Sustainability Governance**

Corporate governance (good governance) is a modern corporate management model believed to be able to bring change of business management better in facing the challenges of the present and the future that is characterized by tight competition Between businesses in gaining customer confidence and business development (Halimatusadiyah Dan Gunawan, 2014). Corporate governance frameworks that apply to any business must be appropriate for the purpose, including those in accordance with the size and maturity of the business. According to Iswara (2014) in the sense of corporate governance can be included in two categories namely (1) more inclined on a series of corporate behavior patterns measured through growth performance, the structure of finance, the treatment of shareholders , and stakeholders. (2) More to look at the framework normatively, that is, the provisions of the law both derived from the legal system, judicial system, financial market, and so on that affects the behavior of the company.

The role of implementation of good governance in the business world is very important to improve the competitiveness of business companies in global market competition that is fairly strict. Corporate governance is a major factor in the sustainability of the business. According to Ponzetti (2014) Sustainable governance (sustainability governance) is able to help companies implement sustainability strategies across the business, strengthen relationships with external stakeholders and ensure relationships Overall accountability. A sustainable company will be born from a clean governance, good governance can only be realized when founded on the principle of transparency and accountability.

### **2.6 Emotional Quotient in Supporting Reciprocation Accountability**

Emotional quotient is a new formulation of traditional "soft skills" (as well as leadership, social skills and sensitivity) where emotional intelligence is a number of skills and skills related to the development of social relations With an environment that refers to the ability to recognize the feelings of oneself and others and the ability to motivate oneself (Yuliantini, 2013). A leader who has a high emotional quotient will be able to produce good performance for the company and able to be responsible for the authority or task given. Although a leader with a high IQ but low emotional quotient is likely to be seen as a person who is difficult to get along, stubborn and not easily believe in others people.

Emotional quotient for corporate leaders becomes a very powerful tool to encourage them to do something. The positive effect of emotional quotient for leaders when working as well as the ability to read the emotional state of the employee. According to Setyaningrum et al. (2016) that emotional quotient is the two main skills, namely self-awareness skills and self-management skills included in the second personal competition are skills Social relations management skills included in social competence. Thus, a leader of the company should be able to play the emotions they have, because leaders are not enough only smart in the field but must be proficient in dealing with themselves and others.

The ability and this skills the existence of reciprocation accountability. This is interpreted as Reciprocation accountability defined as a responsibility based on the leader of how he must act in fulfilling a responsibility that is being carried. Leaders who have a high

emotional quotient will be able to know his emotional condition and how to express of emotions precisely so that his emotions can be controlled and provide many benefits in daily life (Sumiyarsih et al., 2012). Thus, emotional quotient is capable of reciprocity accountability in improving the performance of a leader to be better in a company.

### ***2.7 Reciprocity Accountability in Realizing Sustainability Governance***

Reciprocity Accountability basically must be implemented by each parties in the business organization both the leadership and implementing. In reciprocity accountability have the authority responsible for granting the adequacy of directives, guidelines, and resources as well as efforts (Alvianty et al., 2013). Accountability as one of the concepts that exist in accounting try to provide solutions to the needs of information for organizations in this case the organization that is engaged in the business world. Thus, reciprocity accountability is the ability to responsibility respond to employees ' questions on various tasks or authorities given by a leader.

The rice of it responsibilities is the result of the delegation of authority, in which the person receiving authority has an obligation to carry out a series of actions, according to the limits of authority given, and then account for To the person who gave the authority (Paat, 2013). The context in accountability includes things that can be held accountable for any obligation, ability or decision or proficiency. Reciprocity accountability can run well when there is a capacity of all parts of the company (managers, employees, etc.) to accept the responsibilities that have been charged to them.

The application of reciprocity accountability requires the government to be responsible for the governance of an organization (good governance). The main requirements in the implementation of GCG and sustainable governance (sustainability governance), which is the creation of good governance. The principle of good governance is a foundation that must be held high as a guideline in the business organization to be able to develop its capabilities towards sustainable governance (sustainability governance). Thus, the benefit of applying reciprocity accountability for a leader will be able to realize sustainability governance shared the scope of business organization.

### **3. Research Methods**

The type of research used in this study is qualitative research. Qualitative research (paradigm of non positivism) emphasizes on understanding the social reality. Qualitative research makes it possible to peel problematics more clearly as research is done more clearly because research is conducted more deeply and directly towards the object being researched and not in the form of Statistics with measurements of things as if it were in quantitative research focusing on numbers and system research. The approach used in this study is phenomenology. According to Crewswell (2015: VIII) Phenomenology is a research approach that mechanics the essence or nature of a phenomenon experienced by some individuals. There are several types of phenomenology that can be used as an analysis tool. These three kinds of phenomenology are transcendental phenomenology, existential phenomenology, and the Phenomenology of Sociology (Kamayanti, 2016:150). The phenomenological approach to philosophy and psychology, and focuses on the experience of human life seeks to understand the meaning of events and associations towards ordinary people in certain situations.

The type of data used in this research is primary data and secondary data on the Wong Solo restaurant of Makassar branch. Primary data is data obtained through an in-depth interview (Indepth interview) in accordance with the pre-prepared interview guidelines. The secondary data referred to in this research are journals that are the reference material or

supporting evidence of findings in the primary data. Data analysis techniques through the data reduction phase, data presentation and withdrawal of conclusions. The validity of the data in this research uses two types of triangulation. triangulation theory and triangulation of the data source.

#### **4. Result and Discussion**

##### **4.1 The Existence of Accountability at Wong Solo Restaurant.**

Accountability is a must-have for any organization or company. Accountability is defined as an obligation to report and reinforce the mission of an organization or a company whether its success or failure in achieving a predetermined result. Accountability was born because of the obligation for business organizations to account for every activity undertaken. The realization of accountability requires two things, the ability to respond and consequences. The phenomena that occurs in a business organization is to strengthen the demands of accountability. It is able to ensure openness and transparency as a foundation of accountability for leaders, managers and employees in the Wong Solo Restaurant. The accountability herein is that a leader must be responsible with the mandate he or she is responsible for and liable to all employees within. In this respect, Mr. Didik reveals that:

“Accountability is a trusted to be done, what else am I as a leader must be responsible for the continuity of this home business.” (Source: Informant)

Furthermore, he said that the accountability has a trusted in question that is:

“... Not only that the trusted that is implemented also to Allah SWT. Allah gives us the duty to perform every commandment that is 5 times to pray, praying Sunnah and fasting. (Source: Informant)

Based on the statement that the accountability is interpreted as a nature of trusted. The nature of the trusted is one of the trusted nature of Prophet Muhammad SAW. Amanah is interpreted as the most common trait that concerns a person's beliefs. Indeed, Allah has offered a trusted to you to keep the earth and its content, therefore guard and care. The trust can be interpreted as an accountability that must be done. According to Hapsari and Mas'ud (2018), a person who holds the trusted should not be traitorous to his responsibilities, in telling to the trusted of a leader should be fair. The conjugity, every thing given to us is supposed to be accountable for the task charged with us.

The accountability practice in accounting emphasizes more on the form of responsibility for the financial performance of business organizations. These financial performance can be assessed by looking at the financial report made capable of give relevant information, reliable and precise information to the user's information. In this respect, Mr. Didik said that

"The form of accountability here is the financial reporting and administration of the Office, therefore it must be in accordance with the SOP in this restaurant and certainly must run well". (Source: Informant)

Based on the statement above, the accountability by the head of Wong Solo restaurant is more to the financial reporting and administration of its offices. Accountability in reporting a financial business organization is very important to do. The accountability activity is a

commonplace right of activity to convey the financial condition of an entity in transparency especially to the staff of the Wong Solo restaurant. The financial report published to the employee must be accurate and accountable (Kusuma, 2012). It is also supported by the Trait theory that in leadership should be responsible for what is given to them. Not only is it a leader in trait theory should have a attitude of integrity that means a leader has a high quality of honesty and can be trusted by his subordinates. An interview with Mr. Fariz CM related accountability reveals that

"The responsibility I do is more to the operation of this restaurant and to the raw materials. When employees do not come I was responsible for the raw materials. We are all here also do not forget the responsibility of Allah SWT, when the time comes the prayer five times we will immediately show it ". (Source: Informant)

Based on a statement by the Operationist manager that accountable not only horizontally (human and natural), but the Wong Solo Restaurant is also held accountable vertically (God). The understanding of Wong Solo Restaurant is about accountability not only accountability to human beings, but accountability to God is very important to be done. In the case of accountability to Allah, it is prayer of 5 times. It is a very important pillar in a horizontal and accountable manner, and the two cannot be separated by ethical concepts in business organizations. As the word of Allah SWT in the Qur'an Surah Al-Isra/17:36.

Translation:

"And do not follow what you don't have of knowledge . Indeed, hearing, vision, and heart, they will be responsibility to answer "

Based on the above passage that Allah SWT commands to every business person in an organization should be able to accountable for every activity that they do in a transparent and reasonable manner. And Allah SWT prohibits Muslims from following any words or deeds that are not known truthfulness.

The concept of business built by Wong Solo Restaurant is the concept of Islamiyah. Wong Solo Restaurant to carry out accountability to each and every one of the people who are near the Restaurant. The trust that is built by Wong Solo restaurant provides the strength for the leader and his subordinates to undergo each activity based on a sense of accountability and trust. Accountability is part of business ethics that must be owned by each leader or subordinate. Business ethics and responsibilities are key to sustainability for a long-term business organization. Both of these are the two equally important keys a business organization should do.

The accountability at Wong Solo Restaurant is not separated from each of the leader roles and his subordinates. The role has the meaning of responsibility that he must work according to their respective duties. Each structure of accountability will give 6 questions: who will be responsible, to whom the accountability is delivered, what kind the accountability wa delivered, and through the process accountability can be delivered. The meaning is Wong Solo Restaurant to doing their's accountability should know 6 basic questions in the accountability that has been described above.

The function of accountability for an organization is to mobilizer all components of an activity in the organization. The accountability of Wong Solo Restaurant is related with horizontal and vertical accountability, which is a reference to control the activities, especially in terms of achieving results that are transparency or fair. Financial reporting which became

one of the responsibility of Wong Solo Restaurant must be in accordance with the SOP that applies to keep the stability of accountability in the Wong Solo Restaurant. In this regard, Mr. Fariz CM said that

"When viewed from my position as Operations Manager in this place, I have to service my employees very well, control every activity that has by them and also control the raw material so that not to much is broken. If from my thinking it is need maintaining the stability of accountability ". (Source Informant)

Similar with the interview with Kak Arisetiawan, related to it

"Control is like keeping and organizing every activity have done by the employees that are in this place. In this case is like a controlling". (Source: Informant)

Based on above, control is very important in the responsibility that are in living. In doing a task or authority that has given, let the employees and managers in Wong Solo Restaurant be control every activity be done.

Opinion by the employees at Wong Solo Restaurant in the responsibility need for control in every activity. The purpose organization's control are very important because they will choose how they behave (Radianto, 2015). Are they can be responsible according with the duties given or opposite to their responsibility. The control system performed at the Wong Solo Restaurant is a part of accountability in its management. In Trait theory, the leader in controlling the employees of the Wong Solo Restaurant has a determinant trait. The meaning is the leader must have a persistent trait and tend to drive his subordinates.

To fulfilled the needs of life someone should work because work is a worship. Standard Operational Procedure (SOP) at Wong Solo Restaurant that the concept of business is more to worship. Wong Solo Restaurant not only gives people to work, but also gives people more knowledge about religion. That's something can be held accountability to Allah SWT. Sharing more useful knowledge is a form of accountability to charity.

#### ***4.2 Emotional Quotient in Improve the Level of Accountability to Reciprocation Accountability.***

Emotional Quotient is an ability or skill be possessed by a person related with attitude of a leader, as well as the ability to recognize himself, the ability to motivate themselves. Emotional Quotient for a leader is a very good and powerful tool in encouraging a leader to do an activity. If leaders have an emotional quotient attitude in their lives will be able to better appreciate any ideas that asked by his subordinates, and most important for the leader needs to have unique abilities. Responsible leaders must be able to set their emotions.

Self-awareness is an ability to know the emotions perceived by someone and why that person can be emotional. Someone is able to understand his emotions is easy to know how to control his emotions. The function of self-awareness for the leader as a control tool for his life and is able to rknow characteristic that possible to see who the person know that the spiritual aspect of the self is Important.

Wong Solo Restaurant is a business engaged in the culinary of syariah-label certainly has a responsible leader, not hard to his subordinates and most important is the leader of Wong Solo Restaurant is able to manage his emotions and have a high self-awareness. One of self-awareness that have by the leader of Wong Solo Restaurant is give off for zakat as a form of accountability to Allah SWT. The leadership of Wong Solo Restaurant has a high self-

awareness because he is not selfish but there are materiality of people that is need. Following the interview with Mr. Didik related to:

"Here I am as a leader aware that all the profit there are some belong to others, therefore we give off for zakat on every profit earned. And all for that will be recorded by the Finance Section". (Source: Informant)

Further the Treasurer related said that:

"It is true here we are give off for zakat to the needy and that's all wish of leadership". (Source: Informant)

Based on the statement that Zakat is one form of self-awareness of Wong Solo Restaurant because it is need to have a vertical accountability. That accountability is a form of the glorious work of every human as a caliph in the earth. Wong Solo Restaurant has give off for zakat of 2.5% as a form of accountability, because in the possession of the property there are materiality of people that is need. Accountability is one of creation forms of performance in the organization to be better. The determinants factor of the Organization's performance can be measure by a sense of accountability and self-awareness (Utami and Indriyani, 2018). Thus, the realization of self-awareness at Wong Solo Restaurant is give off for zakat to other people in need.

Self-arrangement is mean as a ability to control emotion that are have and not become victim of emotion that appear from others. When a leader is able to manage his emotions, he will be easy to think before doing an action that will be able to adverse. It is also able to turn negative emotions into positive emotions. Every business organization will have constraints in its business, moreover, related to the responsibility that have given. Each leader or subordinate at Wong Solo Restaurant has any ways of addressing the constraints. Besides that, Kak Arisetiawan said that:

"If there is a problem with other employees and the problem that is common and not a problem like a hit. If for me, the problems do not need to emotionally, because if all people emotions are increasingly destroyed, but if the people is well, the result will be good". (Source: Informant)

Then, based on the explanation by Kak Arisetiawan to strengthen the matter so, doing confirmation again to Mr. Didik as the head of the branch at Wong Solo Restaurant Makassar Branch, the statement is:

"If here the employees are doing great, in the problem solving that has between them is not problem would cause from them to fight, but if that is just a small problems, for example there are differences of their opinions". (Source: Informant)

Based on the statement, the employees in Wong Solo Restaurant are able to control their emotions and not directly to take risks that can be adverse. There are 5 elements in the self-arrangement, but the Wong Solo Restaurant has arrangements on self-control and prudence. This means that the employee at Wong Solo Restaurant has an attitude that appropriate with Islamic law. Controlling emotion is just as well refraining from not being ugliness or usually called by be patience. When a leader or subordinate is bad feeling in him, in the Qur'an Allah SWT recommended each of his people to control his emotions.

Motivation is interpreted as how people use emotions that have to be positive, rather than making them negative emotions that will themselves being pessimistic. A leader or a subordinate who has a high level of emotional quotient will continue to be motivated and what is he doing will always be efficient. A person who use emotions positive in taking an action to achieve a predetermined goal. The motivation was have related to motives, meaning that the motive is a use basic in the behavior of one person. In Wong Solo Reataurant, to achieve a goal, it needs motivation as a passion for employees working. Just a well, Kak Arisetiawan said that:

“Motivation means there is a sense of desire to make us better. Just like I work here certainly has the motivation to work very good for the success of this restaurant. Not only that, is it usually in every self a person has a high motivation”. (Source: Informant)

Further related to this, Kak Arisetiawan as the employee at Wong Solo Restaurant, he said that:

“I’m here as an employee certainly should have a greater motivation than others, because there is my responsibility to work and certainly I must to doing it”. (Source: Informant).

Based on the statement by Mr. Arisetiawan, that in working we need to have a high motivation in ourselves. Motivation is a very important thing that other people must have, because of the motivation that can result in graph of the person's passion in work. The importance of motivation for leader and employees to give a passion for doing a responsibility in working. In every activity doing by a person is needed motivation and that’s motivation is related to objectives that will be achieved by an organization, as well as the success or no an activity in the work influence by internal factors and external factors (Nurdin, 2009).

Empathy is interpreted as an ability to know about true identify and understand the feelings of others surrounding it. A person who has empathy usually has an ability to listening effectively, what is the give off by others, and usually people have empathy will be able to manage the good relationship. In the leadership at Wong Solo Restaurant by cultivating an empathy for every employee or customer comes in building a good relationship between them. Interview with Mr. Didik like this:

“If you listen to the ideas or opinions of my employees it is very important, because their ideas is right from the fact, they know how to do what is such a constraint”. (Source: Informant)

Further,Mr. Arisetiawan statement related to the statement by Mr. Didik, said that:

“It is true that the leadership in every daily or weekly meeting, every opinion that give off by the managers and employees here is highly appreciated by the leadership”. (Source: Informant)

Based on the statement, the leader of Wong Solo Restaurant implement its leadership based on the emotional quotient that was have, because the nature has not arbitrarily against its subordinates. He is very appreciate the opinions or ideas that give off by his subordinates. He things, listening means much better for the sustainability of this business. It is appropriate with the trait theory said that effective leaders are leaders can be able to listen and have the personality that can be used as a example for their followers or usually known as the term integrity.

Social skills that's mean here are to build good relationships with others. A leader whose emotions are able of being control have good social skills, he does not focus more on his own success. Social skills is also capable of making a leader be good interact. Wong Solo Restaurant is an Islamiyah business that is surely the people that have high social skills. These skills are able to create the Wong Solo Restaurant to be successful in any field related to the association to interact with others. Fostering relationships with others is the prowess of emotional quotient that can support a success in the restaurant. The leadership at the Wong Solo Restaurant should have a good relationship with the customers that's come to the restaurant. Interview with Mr. Didik like this:

“The interaction have done to the customer should be good, every customer is have his mind. There are customers who are talkative, some also new coming suddenly are angry, but all that right should be well treated”. (Source: Informant)

Based on the results of the interview, a person that is able to adapt to others and to respond so good has a high social skill. Social skills it have as well as the ability to establish relationships with diplomatically with other people we known and unknown people so that the attitude of others is in their interest (Nurdin, 2009). It is appropriate with one of the character approach in trait theory that is sociability. Sociability is interpreted as the leader's tendency to establish a good relationship. The meaning is a leader shows the social nature is likely to be friendly, and has a polite and courteous nature. Wong Solo Restaurant in a Syariah-label restaurant is required to doing every activity without any emotion. In controlling emotions It's part of emotional quotient that not only serves to control oneself but more than that. The emotional quotient is also influenced by the environment, is not settled as well and the deal can be changed. So, the existence of an emotional quotient in the Wong Solo Restaurant is very important that related to the responsibility of the leader to his subordinates and to the surrounding community.

#### ***4.3 The Existence of Reciprocation Accountability based Emoticons Quotient at Wong Solo Restaurant.***

The application of Reciprocation Accountability became an obligation that to be applied in the Wong Solo Restarant. Remember that many business begin are not good with the business ethics that applied. Because business ethics now that has to realization in various organizations is a focus for itself. The graph of urgency is determined by companies that have to concern in the long term. Business ethics is mean as a moral or norms embraced by individuals or groups on doing its business activities. In decision making for Wong Solo Restaurant is the most important thing is business ethics. The scope of business ethics has a related that very harmonious with the benefits of stake holders and external parties.

The form of accountability is also seen from the way giving information related to the activities that has, the good financial management that the income and the spending. Accountability has been based on reciprocation accountability because it has complete the

elements in Reciprocation accountability such as transparency, consciousness and clarity. Wong Solo Restaurant has a form of accountability that is doing with vertically and horizontally. Interview with Mr. Didik like this:

“.. It is true that the form of accountability that we doing here if it is vertical related to the give off for Zakat from the profit that we have, and in the horizontal there is a social responsibility that is to surrounding community”. (Source: Informant)

Further, he said related to the accountability that have doing in horizontal and vertical, in this case is:

“The accountability will be better when in doing the responsibility not only to the community but also to Allah SWT”. (Source: Informant)

In order to achieve accountability to reciprocation accountability Wong Solo Restaurant is not only responsible for others but according to God Allah SWT should be implemented. By give off for zakat as a manifestation of responsibility to Allah SWT, that Zakat is a *habluminallah* that is accountable to Allah SWT. It is also related to the elements that are in reciprocation accountability.

The leader and subordinate of Wong Solo Restaurant should have a high emotional quotient than the one who is not a leader. Emotional quotient for a leader is a powerful tool in start to be leadership and being able to encourage the leader to do something, and be accountable. With the various skills that are has by the leadership and emotional quotient that are applied in himself able to support the existence of reciprocation accountability in the Wong Solo Restaurant, because in every do all something should be good thing and not as well direct to doing something that can harm themselves.

#### ***4.4 Reciprocation Accountability to Realize Sustainability Governance at Wong Solo Restaurant.***

The implementation of accountability reciprocation at Wong Solo Restaurant is very appreciate of its existence, because it is considered to get up every responsibility that is being held by the leadership and its subordinates. Wong Solo Restaurant in the responsibility given is not separated from the related aspects in Reciprocation Accountability, because it can support the accountability. Reciprocation Accountability is one of the foundation in creating the sustainability governance of business organization (Sustainability Governance).

Sustainability governance is a form of good governance. The creation of good governance for business organizations can be seen with the accountability treatment. Corporate governance is one of the key to successful sustainability of a business. Corporate governance have a important role in the performance of sustainability, because sustainability aspects have long-term strategic significance and require a high management and investment commitment (Sar, 2018). The effectiveness of corporate governance practices vary greatly, depending on the constitutional and foundation of cultural. So the existence of sustainability corporate governance (sustainability governance) will be able to make the company's performance good. There are two categories in the realization of good governance, that's the pattern of behavior and the normative framework.

Good governance based on a concept that is in the process of achievement of decisions and implementation can be accountable. The role of good governance implementation is very important to be followed up to improve competitive for existing business people. In this respect, Mr. Didik said that:

“For the sustainability of the Wong solo Restaurant, we know that today many businesses that resemble a restaurant need to improve its governance for the better”. (Source: Informant)

Further he said that:

“... The way with give employees are well-serviced and every love of duty should be performed”. (Source: Informant)

Based on that, since beginning of the Wong Solo Restaurant does not miss the importance of responsibility for the leader or the subordinate. The achievement of good governance that must be considered is accountable. One of the benefits that can be get is the trust can be get by the community.

The creation of good governance there are principles that are used as one of to go to sustainability governance. The First is Profesioanality, which is meant by professionalism in the work of a leader should be able to provide good service to the customer and his subordinates in a fast and precise. Secondly, accountability, which is meant by accountability of the attitude of the person as a leader in relation to task or authority that is being held. Thirdly, the transparency means that Wong Solo Restaurant is able to create a mutual trust in the community. And the fourth efficiency and effectiveness. This means that it guarantees the implementation of good service to the community using various resources optimally and able to be responsible.

The five Principles of self-awareness, self-governance, motivation, empathy and social skills that have been described above are be able going to the governance at Wong Solo Restaurant can be continue. The importance of sustainability governance is able to help the restaurant implement a sustainability system in a various of business, and able to strengthen good relationships with stakeholders and able to make accountability to run to be good. Interview with Kak Arisetiawan like this:

“... This restaurant should always go forward, survive continuously and the provided service system is always good”. (Source: Informant)

Based on the statement, indirectly employees are in the Wong solo Restaurant expect the restaurant to continue and in the future can make this restaurant grow rather than other business. The results of the interview with Mr. Faiz CM related to the sustainability of Wong Solo Restaurant in the future, are as follows:

“When viewed from the operating system here I believe this restaurant will continue and can be a restaurant that is much in demand by customers, because we really appreciate the customers who come in this restaurant”. (Source Informant)

When the business based on accountability in this thing reciprocation accountability is a very urgent thing to follow up, related the leadership that should have high emotional quotient, so they can be to control every emotion that belongs. Based two things can create a Wong solo Restaurant to be sustainability governance. Sustainability means is how the Wong Solo Restaurant can be to maintain its existence and not forget with religious values. So, a sustainability business will be born from good governance, clean and based on transparency and accountability.

## 5. Conclusion

Wong Solo Restaurant is one of the business that is management based on Islamic-rules that is required to doing responsibility of each activity that have to do. The existence accountability of Wong Solo Restaurant is very appreciated. The form of accountability is implemented has two form are vertical accountability and horizontal accountability. Social responsibility is very important to be done by the restaurant by giving help to people who are experiencing difficult or who get disaster. In improving its accountability for the better, the parties in the Wong Solo Restaurant should have an emotional quotient in themselves. The emotional quotient that means here is when the leader has a high self-awareness, can be setting himself, have a high motivation, have an empathy attitude, and can be interact with customers and employees who are in the restaurant. It is very important to be have especially for a leadership. The various forms there are in the emotional quotient have been presented by the parties in the restaurant, one of which in doing an action should be good thing. Not only that, listening to ideas that closed by employees is very important.

Reciprocation Accountability is a derivative of the concept of accountability that ensures three key accountability to be good relationships, it's like transparency, consciousness and clarity. These three things when related with emotional quotient will be able to bring the Wong Solo Restaurant to sustainability governance. Sustainability meaning is when the Wong Solo can keep the existence in comparison with other business. The different between Wong Solo Restaurant with another business that is applied religious values.

## References

- [1] Afiyanti, Y. 2008. Validasi dan Realibilitas Dalam Penelitian Kualitatif. *Jurnal Keperrawatan Indonesia*, 12(2):137-141.
- [2] Ahyaruddin, M. dan R. Akbar. 2017. Akuntabilitas dan Kinerja Instansi Pemerintah: Semu atau Nyata?. *Jurnal Akuntansi dan Auditing Indonesia*, 21(2) 105-117.
- [3] Alvianty, E. A. Lau., dan I. N. Latif. Akuntabilitas Pertanggungjawaban Alokasi Dana Desa Tahun Anggaran 2013 di Desa Badak Baru Kecamatan Muara Badak Kabupaten Kutai Kartanegara. 1(1): 1-10.
- [4] Bungin, B. 2001. Metodologi Penelitian Kualitatif-Aktualisasi Metodologis ke Arah Ragam Varian Kontemporer. PT Rajagrafindo Persada: Jakarta.
- [5] Creswell, J. W. 2015. Penelitian Kualitatif dan Desain Riset (Memilih di Antara lima Pendekatan). Yogyakarta: Pustaka Pelajar.
- [6] Darmawati, I. dan D. Yuniar. 2018. *Emotional Quotient* Remaja Kota Bandung. *Jurnal Pendidikan Keperawatan Indonesia*, 4(1): 52-59.
- [7] Dixit, S., B. K. Rohit., V. Yesikar, dan G. Shivram. 2014. A Comparative Study To Find Out Emotional Quotient In Students Of Mgm Medical College, Indore (Mp), India. *International Journal of Medical Science and Politic*, 3(5): 585-588.
- [8] Endahwati, Y. D. 2014. Akuntabilitas Pengelolaan Zakat, Infaq dan Shadaqah (ZIS). *Jurnnal Ilmiah Akuntansi dan Humanika*, 4(1): 1356-1379.
- [9] Fitria, Y. dan M. A. S. 2017. Tabir Akuntabilitas "Kerokoan" pada Akuntan. *Jurnal Akuntansi Multiparadigma*, 8(1): 90-106.
- [10] Halimatusadiah, E. dan B. Gunwan. 2014. Analisis Penerapan Good Corporate Governance Dalam Mengoptimalkan Pelaksanaan Sistem Informasi Akuntansi (Studi Pada Pt. Pos Indonesia (Persero)). *Jurnal Riset Akuntansi dan Keuangan*, 2(1): 300-313.
- [11] Hamdan, S. R. 2017. Kecerdasan Emosional dalam Al-Qur'an. *Journal of*

- Psychological Research*, 3(1): 35-45.
- [12] Hanifah, S. I dan S. Praptoyo. 2015. Akuntabilitas dan Transparansi Pertanggungjawaban Anggaran Pendapatan Belanja Desa (APBDes). *Jurnal Ilmu dan Riset Akuntansi*, 4(8): 1-15.
- [13] Hapsari, G. W. dan F. Mas'ud. 2018. Praktik Kepemimpinan Islam (Studi Fenomenologi pada Manajer Rumah Sakit PKU Muhammadiyah Temanggung). *Diponegoro Journal of Management*, 7(4): 2337-3792.
- [14] Harnani, Y. Dan T. Utami. 2018. Faktor-Faktor yang Berhubungan dengan Higiene Dan Sanitasi Rumah Makan di Kelurahan Tangkerang Labuai Kota Pekanbaru. *Collaborative Medical Journal (CMJ)*, 1(2): 11-20.
- [15] Hasan, E. 2015. The Nature and Concept of Accountability: A Case Study of Three Entities in Fiji. *Global Journal of Business Research*, 9(2): 65-74.
- [16] Indriyatni, L. 2009. Pengaruh Kecerdasan Emosional terhadap Kepemimpinan dan Organisasi. *Fokus Ekonomi*, 4(2): 40-45.
- [17] Iswara, P. W. 2014. Corporate Governance dan Kinerja Perusahaan. *Jurnal Akuntansi, Ekonomi, dan Manajemen Bisnis*, 2(2): 121-131.
- [18] Joannides, V. 2012. Accounterability asnd the Problematics of Accountability. *Critical Perspectives on Accounting*, 23(1): 244-257.
- [19] Kalbarini, R. Y, dan N. Suprayogi. 2014. Implementasi Akuntabilitas Dalam Konsep Metafora Amanah Di Lembaga Bisnis Syariah. *JESTT*. 1(7): 506-516.
- [20] Kamayanti, A. 2016. Metodologi Penelitian Kualitatif Akuntansi, Pengantar Religiotas Keilmuan. Jakarta: Yayasan rumah peneleh.
- [21] Kanodia, M. R. dan D. A. Sacher. 2016. Trait Theories of Leadership. *International Journal of Science Technology Management*, 3(2): 121-133.
- [22] Kasapsi, Z. dan A. Mihiotis. 2014. Emotional Intelligence Quotient and Leadership Effectiveness in the Pharmaceutical Industry: A New Template. *International Journal of Business Administration*, 5(1): 15-26.
- [23] Kusuma, M. 2012. Pengaruh Akuntabililitas terhadap Transparansi Penyusunan Laporan Keuangan Pemerintah Daerah (Studi Empiris terhadap Persepsi Mahasiswa Diploma Akunatnsi di Kediri). *Cahaya Aktiva*, 02(02): 45-57.
- [24] Marianti, M. M. 2009. Teori Kepemimpinan Sifat. *Jurnal Bina Ekonomi Majalah Ilmiah*, 13(1): 58-63.
- [25] Norvadewi. 2015. Bisnis dalam Perspektif Islam (Telaah Konsep, Prinsip, dan Landasan Normatif. *Al-Tijary*, 1(1): 33-46.
- [26] Nurdin. 2009. Pengaruh Kecerdasan Emosional terhadap Penyesuaian Sosial Siswa di Sekolah. *Jurnal Administrasi Pendidikan*, IX(1): 86-108.
- [27] Nuryan, I. 2016. Strategi Pengembangan dan Penerapan Good Corporate Governance (GCG) bagi BUMN dan BUMD di Indonesia. *Jurnal Adbispreneur*, 1(2): 145-152.
- [28] Paat, P. T. Q. 2013. Kajian Sistem Akuntansi Pertanggungjawaban dalam Pengendalian Biaya Operasional pada BPR. *Jurnal EMBA*, 1(3): 531-540.
- [29] Paranoan, N. dan C. Totanan. 2018. Akuntabilitas Berbasis Karma. *Jurnal Ilmiah Akuntansi dan Bisnis*, 13(2): 161-172.
- [30] Ponzetti, J. J. 2014. Governance in the Cloister: Lessons from the Rule of Benedict for Sustainable Leadership in Communal Organizations. *Journal of Leadership, Accountability and Ethics*, 11(3): 25-35.
- [31] Prasetyo, J. E. 2017. Tazkiyatun Nafs: Kajian Teoritis Konsep Akuntabilitas. *Jurnal Analisa Akuntansi dan Perpajakan*, 1(1): 19-33.
- [32] Purnamawati, I. G. A. 2018. Dimensi Akuntabilitas dan Pengungkapan pada Tradisi

- Nampah Batu. *Jurnal Akuntansi Multiparadigma*, 9(2): 312-330.
- [33] Radianto, W. E. D. 2015. Sistem Pengendalian Manajemen di Entrepreneurial University. *Jurnal Akuntansi Multiparadigma*, 6(2): 175-340.
- [34] Rahmat, P. S. 2009. Penelitian Kualitatif. *Equilibrium*, 5(9): 1-8.
- [35] Rahmawati, dan H. Usman. 2014. Pengaruh Beban Kerja dan Pengalaman Auditor dalam Mendeteksi Kecurangan. *Jurnal Akuntansi dan Investasi*, 15(1): 68-76.
- [36] Samkin, G. dan A. Schneider. 2010. Accountability, Narrative Reporting and Legitimation (The Case of a New Zealand Public Benefit Entity). *Accounting, Auditing and Accountability Journal*, 23(2): 256-289.
- [37] Sar, A. K. 2018. Impact of Corporate Governance on Sustainability: A Study of The Indian FMCG Industry. *Academic of Strategic Management Journal*, 17(1): 1-10.
- [38] Setyanigrum, R., H. N. Utami, dan I. Ruhana. 2016. Pengaruh Kecerdasan Emosional terhadap Kinerja (Studi pada Karyawan PT. Jasa Raharja Cabang Jawa Timur. *Jurnal Administrasi Bisnis*, 36(1): 211-220.
- [39] Sugiyono. 2013. Metode Penelitian Kuantitatif Kualitatif dan R&D. Bandung: Alfabeta.
- [40] Suharnomo. 2004. Trait Theory, Persepsi Kesempurnaan Manusia dan Krisis Figur Pemimpin: Model Substitusi Kepemimpinan sebagai Alternatif. *Jurnal Studi Manajemen dan Organisasi*, 1(1): 41-50.
- [41] Sumiyarsih, W., E. Mujiasih, dan J. Ariati. 2012. Hubungan Antara Kecerdasan Emosional dengan Organizational Citizenship Behavior (Ocb) Pada Karyawan Cv. Aneka Ilmu Semarang. *Jurnal Psikologi Undip*, 11(1): 19-27.
- [42] Tyas, A. M., M. Winedar, dan N. Sayidah. 2019. Exploration of the Sprituality Values in Accountability of Islamic Organizations. *Journal of Economics, Management and Trade*, 23(5): 1-10.
- [43] Wibowo, C. T. 2015. Analisis Pengaruh Kecerdasan Emosional (EQ) dan Kecerdasan Spritual (SQ) pada Kinerja Karyawan. *Jurnal Bisnis dan Manajemen*. 15(1): 1-16.
- [44] Yuliantini, T. 2013. Pengaruh Kecerdasan Emosi (EQ) dan Motivasi Berprestasi terhadap Prestasi Belajar Mahasiswa Akparnas-Unas Jakarta. *Jurnal MIX*, 3(1): 58-71.
- [45] Zulkarnai., Hasmin, dan Gunawa. 2018. Pengaruh Kecerdasan Emosional, Perilaku Kepemimpinan, dan Budaya Organsasi terhadap Kinerja Pegawai pada Kantor Dinas Perhubungan Kabupaten Bantaeng. *Jurnal Mirai Management*, 3(1): 17-30.