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ORGANIZATION OF LEARNERS (LEARNING ORGANIZATION) AND INCENTIVE EFFECT ON MOTIVATION, PERFORMANCE AND ACHIEVEMENTS OF WORK (STUDY IN AMIL ZAKAT BAZNAS UPZ MAKASSAR AND HIS OFFICE AT THE OFFICE DISTRICT AND VILLAGES)

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ABSTRACT

Organizational Learning (Learning Organization), Incentives, its influence on motivation, performance, and Job Performance (Studies in amil zakat in the city of Makassar and UPZ BAZNAS her at the District Office and at the Village Office). Supervised by Muhammad Asdar, Abdul Hamid Habbe, and Yunus Amar. Research aims to identify and analyze namely: Knowing and analyzing the Learning Organization has an influence on employee motivation (zakat) whether the incentives have an influence on employee motivation (zakat) Know and analyze Learning Organization, have an influence on employee performance (zakat) Know and analyze the incentives have an influence on employee performance (zakat) Know and analyze the motivation to have an influence on employee performance (zakat) Know and analyze the Learning Organization, have an influence on Job performance Employees (zakat) Know and analyze the incentives have an influence on Job performance Employees (zakat) Know and analyze the motivation has an effect on Job performance Employees (zakat) Know and analyze the performance has an effect on Job performance Employees (zakat) Know and analyze Learning Organization and incentives have an influence on performance through motivation employees (zakat) Know and analyze the Learning Organization, incentives and Motivation has an influence on the Job performance through Employee performance (zakat) Stratified random sampling as a method of sampling with the number of 221 employees (amil zakat). Data was analyzed by the method of Structural Equations Model (SEM), using Analysis of Moment structure program (AMOS) version 19. The results showed that the Learning Organization has a significant positive effect on the motivation with $p = 0.000 < 0.01$ (2) Incentive an employee has a significant positive effect on the motivation with $p = 0.000 < 0.01$ (3) Learning Organization does not significantly affect the performance of employees with $p = 0.695 > 0.05$ (4) Incentive received an employee has a significant positive effect on performance with $p = 0.011 > 0.05$ (5) working motivation has a significant positive effect on employee performance with $p = 0.001 > 0.05$ (6) Learning Organization have a negative impact significantly on employee performance with $p = 0.025 > 0.05$. (7) the incentives received by employees has a positive influence significant employee performance with $p = 0.034 > 0.05$ (8) the motivation of an employee does not significantly affect employee performance with $p = 0.626 > 0.05$ (9) the performance of the employees have a negative impact significantly on employee performance on a real level 0, 1, $p = 0.093 < 0.1$.

Keywords: LO, Incentives, Motivation, Performance and Job Performance.



PRELIMINARY

BACKGROUND

Motivation in an organization or enterprise essentially aims to encourage morale to want to work hard to provide all the abilities and skills in order to achieve organizational goals. Leaders who steered through motivation will create an environment where employees feel inspired to work. Motivation is something that comes from within each individual, may also from the surrounding environment that is from the outside, in order to achieve organizational goals. Motivation often comes from within the individual such as responsibility, recognition, and development. While the motivation from outside the individual that is the incentive, working environment, safety, and relationships.

Of the many theories of motivation that can be lifted and applied in organizations and institutions must have been contemplated by the institutions and organizations concerned to be able to adjust the indicators measuring motivation itself, and it is also not escape of application of motivation on the object of this study namely the Organizational and Institutional BAZNAS (amil zakat board) of Makassar with total employee / Amil zakat of 40 people ranging from elements of leadership to employees / zakat which plunge directly to the field, and further along UPZ (unit zakat) its good there at the District Office and the Village Office that the overall spread in 14 sub districts and in each district office are each 2 Employees / Zakat with a total of 28 employees Amil Zakat, and at the Village Office totaled 143 village, with a total of Zakat 429 people Employee / Zakat.

Based on our observation as a researcher that the application of motivation in BAZNAS of Makassar and UPZ his existing at the District Office and the Village Office is very necessary to study because the motivation of employees is the basis to run a series of work programs are so varied sustainable and programmed in a variety of activities community based charity and for that desperately need a good motivation of all Amil zakat, both located in BAZNAS of Makassar and UPZ its scattered throughout the District and Sub-District, so with good motivation can carry out and complete all of the work program is not light and very demanding patience, tenacity, honesty and sincerity and the spirit of worship by seeking Ridha of Allah.

Furthermore, in this study, the performance is one of the variables studied. Therefore, it is necessary to explain first of what is meant by performance. Performance is the object of this study is none other than the performance of Zakat either contained in Makassar City BAZNAS and Amil Zakat contained in its UPZ both located at the District Office as well as those located at the Village Office.

Furthermore, to obscure the understanding of the performance itself so early meant that the notion of performance drawn from some of the experts and the experts, one of whom there were found: "performance is the success of the personnel, team, or organizational units in realizing the goals strategic have previously set with the expected behavior".

Further Implementation of performance on BAZNAS of Makassar and UPZ of its kind in the District Office as well as in the Village Office, the earliest observations to us as researchers, that application performance is already showing results were sufficient but not maximum is still need for improvement and reform as well as enhanced performance which must not be separated from the motivation factor, especially in updating recipients of data, the data remains donors, and prospective zakat, speed and accuracy in the distribution and manufacturing reports zakat distribution to those entitled to receive zakat. Phenomena that are the interest to us as researchers to want to know the performance contained in Amil Zakat in BAZNAS of Makassar and its UPZ.

Further variables to be studied is variable job performance. Job performance is derived from the Job Performance or Actual Performance is the result of the quality and quantity of work accomplished by an employee / Zakat in carrying out their duties in accordance with the responsibilities given to him.

Same is the case with employee / Zakat on BAZNAS of Makassar and UPZ both in the District Office as well as those located at the Village Office that research on the assessment of job performance is very important to be able to know how much work performance that can be achieved by the employee / Amil zakat, and research achievements of this work can also be viewed willpower, deprivation, and the potential of the employee / amil zakat which in turn is beneficial to determine the plan and career development. For this achievement employee / Amil Zakat in BAZNAS of Makassar and UPZ her desperately need to be improved through various training programs one of which is the education and training of Amil Zakat, recruitment Amil Zakat, the selection of candidates Amil Zakat, recognition programs field, placement of Amil Zakat , promotion of Amil zakat, zakat Amil reward system, and various other aspects of the whole is a process of human resource management (HRM) effectively in order to improve employee job performance Amil zakat.

Based on the explanation variables Job Performance as mentioned above phenomenon problems seen in BAZNAS of Makassar and UPZ her both located at the District Office or at the Village Office had yet to show anyone among all Amil Zakat which has existed so far has work performance can proud, whether because some of them are new to the work, whether the work performance Amil zakat for the average mediocre, or do not notice or do not target achievement in reaching the job performance and the absence of something which is an indicator of assessment in measuring Amil zakat employee performance at work, it is the primary interest to us as researchers to be able to express it in the chapter of results and discussion.

Furthermore Learning Organisation (Learning Organization) in this research is to become one of the variables exogenous variable affecting, Organizational Learning / Learning organization in this case means that all the organizations that exist today without exception BAZNAS of Makassar and UPZ of its kind in the Office District and village office very likely and a chance to implement and realize what is actually contained in the theory of learning organization or learning organization.

Position Learning Organization or learning organization to any organization or institution either in small, medium and larger, on the nature of the application is abstract and can be directly applied by individuals, groups, and whole is a program of the organization, to avoid organizations or institutions of term missed the train, both in

terms of the quality of human resources (HR) of his and in terms of the quantity of its human resources, and more importantly their spirit changes into the culture and habits that are good for the organization, particularly in BAZNAS of Makassar and UPZ of its kind in District office as well as those located at the Village office.

If we look at the definition of a learning organization that is known in the literature business and management there is no definition of a binding but not also can be regarded as a definition that is universal, it depends on the system approach is used, for example, there is reference to the activities oriented to action (action-oriented) and focus on implementation.

Furthermore, the variables Learning Organization or Learning organization researchers discovered a phenomenon of the problem, namely the unfamiliar concept of a learning organization or learning organization and its five basic discipline, but an interesting indirectly read from the work program BAZNAS Makassar City has been good nature of coaching into or out of the organization, as well as also with training programs and human resource development aimed at employee / Amil zakat on BAZNAS of Makassar and UPZ of its kind in the District Office as well as those located at the Village Office, has implemented indirectly values and indicators of the organization learners (learning organization), and the phenomenon is what makes us interested in examining.

Furthermore Intensive in this study is one of the variables studied. Position incentive variables in this study are as exogenous variable or variables that influence. If you see the objective conditions contained in the organization BAZNAS of Makassar and UPZ of its kind in the District Office as well as those located at the Village Office introduced a system of incentives to Amil Zakat, but sometimes the incentives do not take place regularly every month but it fits better or more appropriate to say Award incentives to zakat the nature anticipatory and temporary, it's based on a program BAZNAS Makassar City, the source of the incentive is actually the result of a percentage of a percentage of the total zakat entering at certain time intervals obtained from the people who deposit their zakat on BAZNAS of Makassar and also in each sub district and village coming from anyone and from anywhere.

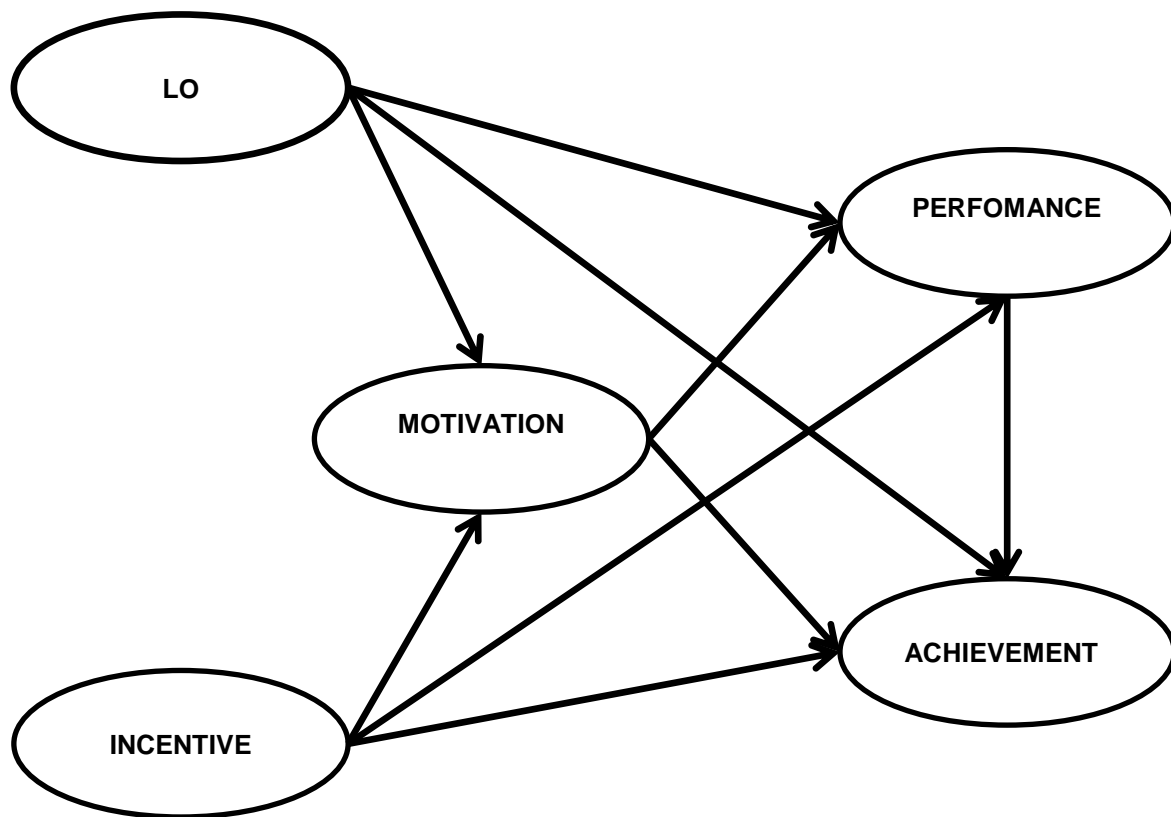
Measurement of variable incentive that has been applied to the BAZNAS of Makassar and UPZ is given in the form of rupiah, it is based also on the methods of fair incentives and is a driving force that is stimulating for employees Amil in the work as well as employees or Zakat feeling of attention and recognition and morale and attitude of Amil zakat loyal employees will be better, so the variable incentive is very important to investigate and then going to see the extent of the effect of these incentives in motivating employees Amil zakat, as are also the performance and achievements of it works. Effort increase motivation, performance and achievement Employees working Amil zakat BAZNAS of Makassar and UPZ her, of course, will greatly affect the employees Amil zakat. Various views and efforts have been applied in improving motivation, performance and employee performance or Zakat on BAZNAS of Makassar and UPZ her, but in essence it is believed that everything is not going to be separated and must be preceded by consistent efforts in shaping the Learning Organization and the provision of incentives in accordance with the values of Islamic values. Ignoring this would in turn will generate a negative impact, namely in the form boomerang on the development and processing of zakat on BAZNAS of Makassar and UPZ of its own, and it means the same as ignoring the importance of role models as the basis and essence of

all aspects of preaching in Islam. Because studies research variables relevant to the values of Islam, then it becomes important constructs applied to the environment of the city of Makassar and UPZ BAZNAS her in particular and Indonesia in general.

To see the effect of these three constructs on work motivation, performance and employee performance or Zakat then do analysis on National Zakat Agency (BAZNAS) of Makassar and its UPZ. Makassar City BAZNAS chosen as a study in this dissertation research, because BAZNAS Makassar City is an Islamic organization in practice and activity management applies the principles of Islamic Sharia and one of them is the distribution of zakat by Amil Zakat.

Based on this background at the top researchers are keen to lift the title of the research dissertation on "Learning Organization and Incentives influence on motivation, performance, and job performance" (a case study in Amil Zakat National BAZNAS of Makassar and UPZ-UPZ at the District Office and District Office).

CONCEPTUAL FRAMEWORK AND HYPOTHESES



HYPOTHESIS

Based on the literature review and conceptual framework of the model in the picture above, the hypothesis is formulated as follows:

1. Learning Organization has an influence on employee motivation (zakat)
2. Incentives have an influence on employee motivation (zakat)
3. Learning Organization, have an influence on employee performance (zakat)
4. Incentives have an influence on employee performance (zakat)
5. Motivation has an influence on employee performance (zakat)
6. Learning Organization, have an influence on Employee Job Performance (zakat)
7. Incentives have an influence on Employee Job Performance (zakat)
8. Motivation has an influence on Employee Job Performance (zakat)
9. Performance and significant have the Job Performance Employees (zakat)
10. Learning Organization and incentives have an influence on performance through motivation Employees (zakat)
11. Learning Organization, Incentives and Motivation has an influence on the Job Performance through Employee Performance (zakat)

RESEARCH METHODS

TYPE AND DESIGN RESEARCH

This research includes survey research; the research took samples from a population and using questionnaires as the principal means of data collection. In general, a unit of analysis in this survey is individuals Singarimbun et al, (2011). Hence, in this study the unit of analysis is the employee (Amil Zakat) on BAZNAS of Makassar and its UPZ contained in 14 sub districts and 123 villages. Research survey used for the purpose of explanation (explanatory or confirmatory) which provides an explanation causal relationship between variables through hypothetical filing Singarimbun et al, (2011).

TIME AND LOCATION RESEARCH

The study began in December 2014 s / d in November 2015 with a location in the city of Makassar and BAZNAS UPZ UPZ his well-District Office and the Village Office contained Amil Zakat.

POPULATION AND SAMPLE

Population is the generalization region consisting of the objects and subjects that have certain qualities and characteristics defined by the researchers to learn and then drawn conclusions. While the sample is part of the number and characteristics possessed by this population Sugiyono (2008).

The population in this study is employees (Amil Zakat) are located within the city of Makassar and UPZ BAZNAS her contained in 14 districts and 143 villages:

Table: Population Employees Amil Zakat BAZNAS Makassar City 2015

No	Penempatan Amil Zakat	Total Population
1	Amil Zakat at BAZNAS Makassar City	40 Person
2	Amil Zakat at 14 Districts office @ 2 orang	28 Person
3	Amil Zakat at 143 Kelurahan office @ 3 orang	429 Person
	Total	497 Person

Source: City of Makassar and processed BAZNAS, 2015

The unit of analysis of this research is the individual (employee / Amil zakat) considered relevant to obtain sufficient data or information in accordance with the issues raised in this study. Prerequisites for selecting the sample are employees (zakat) already working in the UPZ BAZNAS and at least 1 (one) year. In time period is assumed to be sufficient for a person to understand the work and institutions.

Meanwhile to limit the number of samples of research, the writer used Slovin by the formula:

$$n = \frac{497}{1+(497 * 0,05)} = 221$$

Where: n = number of samples, N = Number of population and e =% leeway. Based on this formula, the total sample was obtained, namely.

So the number of samples taken as many as 221 people Amil Zakat (alms board) and sampling was conducted using stratified random sampling. The number of samples is determined on the basis of the best ways to apply the estimated structural equation modeling (SEM), that is by considering the number of indicators of all variables used and qualified degree of freedom. In this research model, there are five (5) latent variables, namely: two (2) exogenous and endogenous variables 3. The size of the sample Amil zakat in BAZNAZ of Makassar and its UPZ both District Office and the Village Office.

RESEARCH RESULT

HYPOTHESIS TESTING

Based on the empirical model proposed in this study can be tested against the hypothesis put forward by testing the path coefficients in structural equation modeling. The table below is a test of the hypothesis by looking at the p value, if the p value less than 0.05 or 5%, a significant relationship between the variables. The test results are presented in the following table:

Table: Research Hypothesis Testing Table

HI P	Variabel Independen t	Variabel Dependent	Direct Effect			
			Standardiz e	CR	p-value	Keterangan
H1	LO	Motivation	0, 299	3,635	0,000	<i>Significant*</i>
H2	Insentive	Motivation	0, 273	3,396	0,000	<i>Significant*</i>
H3	LO	Performance	0,034	0,391	0,695	<i>Not Significant</i>
H4	Insentive	Performance	0,221	2,534	0,011	<i>Significant**</i>
H5	Motivation	Performance	0,287	3,273	0,01	<i>Significant**</i>
H6	LO	Achievement	-0,211	-2,235	0,025	<i>Significant**</i>
H7	Insentive	Achievement	0,199	2,123	0,034	<i>Significant**</i>
H8	Motivation	Achievement	-0,044	-0,487	0,626	<i>Not Significant</i>
H9	Performanc e	Achievement	-0,147	-1,678	0,093	<i>Significant***</i>

Source: Appendix 7 (Note: Significant at the 0.01 significance level *; 0.05 **; 0.1 ***)

- Overall nine models hypothesized pathway, there are seven (7) significant inroads and two (2) lines were not significant. The interpretation of 5:21 table can be explained as follows:

Organizational Learning Organization learners have a significant positive effect on the motivation with $p = 0.000 < 0:01$ with coefficient of 0.299, this coefficient indicates that the better organism learner leaning organization an employee Amil Zakat, the motivation will be the better.

- Incentives an employee Amil Zakat has a significant positive effect on the motivation with $p = 0.000 < 0:01$ with coefficient of 0.273, this coefficient indicates that a good incentive to make better motivation.
- Organizational Learning Organization learners do not significantly affect the performance of employees Amil Zakat by $p = 0.695 > 0.05$ with a coefficient of 0.034, this coefficient indicates that learners Organization Learning Organization is owned by someone Amil Zakat does not guarantee employees the charity has a good performance. This means that a Amil Zakat has a good learning organization will not necessarily resulted in improved performance that impact on improving employee performance.
- Incentives received an employee Amil Zakat has a significant positive effect on performance with $p = 0.011 > 0.05$ with a coefficient of 0.221, this coefficient indicates that a good incentive to make the performance better.

5. Work motivation has a significant positive effect on employee performance Amil Zakat by $p = 0.001 > 0.05$ with a coefficient of 0.287, these coefficients indicate that their motivation to work have an employee Amil Zakat will make employee performance Amil Zakat is the better.
6. Learning Organization Learning Organization has a significant negative influence on employee performance Amil Zakat by $p = 0.025 > 0.05$ with a coefficient value of -0.211, this coefficient indicates that the Learning Organization Learning Organization which either does not guarantee employees' performance will increase even otherwise would lowered job performance
7. Incentives received by employees Amil Zakat has a significant positive effect on employee performance Amil Zakat by $p = 0.034 > 0.05$ with a coefficient of 0.199, this means that the better the incentives received by employees, the employees performance will be the better.
8. The motivation of an employee Amil Zakat does not significantly affect employee performance Amil Zakat by $p = 0.626 > 0.05$ with a coefficient value of -0.044, this coefficient indicates that employee motivation Amil Zakat does not guarantee the employee has a good performance, even can degrade its performance.
9. Employee performance Amil Zakat has a significant negative influence on employee performance on a real level 0.1, $p = 0.093 < 0.1$ with a coefficient value of -0.147, this means that a good performance does not guarantee employees' performance will increase even otherwise will degrade performance.

Table can be seen there is a path that significantly and insignificant. Thus, the hypothesis supported by empirical data and received, are:

- H1: Learning Organization has a positive effect on motivation
 - H2: The incentives have a positive effect on motivation
 - H4: Incentives have a positive effect on employee performance
 - H5: Motivation has a positive influence on employee performance
 - H6: Learning Organization have a negative impact on employee performance
 - H7: The incentives have a positive effect on employee performance
 - H9: employee performance have a negative impact on employee performance
- As for the hypothesis is not supported and rejected empirical data, are:
- H3: Learning Organization has a positive influence on employee performance.
 - H8: Motivation has a positive influence on employee performance.

Furthermore, the table shows the effect of indirect: (indirect effects) is the effect of one variable against another by an intervening variable: As the table shows that:

Table: shows the effects of indirect

Variable Independent	Variable Dependent	Variable Intervening	Standardize	Ket
Learning Organization	Performance	Motivation	0,086	Significant
Learning Organization	Achievement	Performance	-0,031	Significant
Motivation	Achievement	Performance	-0,042	Significant
Incentive	Performance	Motivation	0,078	Significant
Incentive	Achievement	Performance	-0,056	Significant

Sumber: Lampiran 7

The amount of total influence (total effects). The total effect is the sum of direct effect and indirect effect as shown in the following table.

Table: Total Effects of Exogenous Variables Endogenous According Against Late Model

No	Commentary	Parameter	Value
1	Total effect of X1 to Y2	$\beta_1 + \beta_3\alpha_1$	0,120
2	Total effect of X2 to Y2	$\beta_2 + \beta_3\alpha_2$	0,299
3	Total effect of X1 to Y3	$v_1 + v_3\alpha_1 + v_4 \beta_1$	-0,229
4	Total effect of X2 to Y3	$v_2 + v_3\alpha_2 + v_4 \beta_2$	0,155
5	Total effect of Y1 to Y3	$v_3 + v_4 \beta_3$	-0,086

Source: Image (processed) in 2015

According to the table above can be described as follows:

- a. The net effect is a learning organization Learning Organization on employee performance Amil Zakat is 0.120. This indicates that the Organizational Learning Organization learners can improve employee performance Amil Zakat through a combination of direct and indirect influence of 0.120.
- b. The net effect of incentives on employee performance Amil Zakat is 0.299. This indicates that the incentives can improve employee performance Amil Zakat through a combination of direct and indirect influence of 0.299.
- c. The net effect is a learning organization Learning Organization on employee performance Amil Zakat is -0.229. This indicates that the Organizational Learning Organization learners can decrease employee performance Amil Zakat through a combination of direct and indirect effect of -0.229.
- d. The net effect of incentives on employee performance Amil Zakat is 0.155. This indicates that the incentives can improve employee performance Amil Zakat through a combination of direct and indirect influence of 0.155.

- e. The net effect of motivation on employee performance Amil Zakat is -0.086. This indicates that the motivation can decrease employee performance Amil Zakat through a combination of direct and indirect effect of -0.086.

CONCLUSION

Based on the analysis and discussion that has been described previously, the following matters concluded as follows:

1. Learning Organization Learning Organization has a significant positive effect on the motivation of Amil Zakat which shows that the better the Learning Organization leaning organization an employee Amil zakat then the motivation will be the better.
2. Incentives an employee Amil Zakat has a significant positive effect on the motivation of this charity Amil zakat shows that incentives that will either make Amil Zakat motivation is getting better.
3. Organizational Learning Organization learners do not significantly affect the performance of employees zakat shows that learners Organization Learning Organization is owned by someone Amil Zakat does not guarantee employees the charity has a good performance. This means that an organization that has Amil Zakat Learning Organization good learner would not necessarily make the performance of Amil Zakat increased so that the impact on improving employee performance Amil Zakat.
4. Incentives received an employee Amil Zakat has a significant positive effect on the performance of Amil Zakat this suggests that a good incentive to make the performance of Amil Zakat can be the better.
5. Motivation of Amil Zakat has a significant positive effect on employee performance Amil Zakat shows that their motivation to work have an employee Amil Zakat will make employee performance Amil Zakat is the better.
6. Organizational Learning Organization learners have a significant negative effect on employee performance Amil Zakat, this indicates that learners Organization Learning Organization does not guarantee employees Amil Zakat will have good performance can even lower job performance.
7. incentives received by employees Amil Zakat has a significant positive effect on employee performance Amil Zakat, this means that the better the incentives received by employees Amil Zakat then Amil Zakat employee performance will be better.
8. The motivation of an employee Amil Zakat does not significantly affect employees' performance shows that employee motivation Amil Zakat does not guarantee the employee has a good performance, even can degrade its performance.
9. Employee performance Amil Zakat has a significant negative influence on employee performance, this means that a good performance does not guarantee employees' performance will increase even contrary will decrease employee performance Amil Zakat.



RESEARCH IMPLICATIONS

In this section will explain the implications of the results of research both theoretically and empirically, as has been stated that the Organization of learners Learning Organization is one of the variables are positive and significant impact on the motivation. Besides descriptive analysis results indicate that organizations perceived Learning Organization learners are at a very important category. The results of this study have implications: Need to do further studies of the same substance in wider coverage to help assess the phenomenon in the levels of another organization in order to obtain a more comprehensive picture of the development of the contribution of the role of variable Organization learner Learning Organization on Employee Motivation Zakat BAZNAS Makassar city and its UPZ that ultimately impact on increasing the Job Performance.

According to the results of analysis, variable incentives and significant positive effect on motivation. Besides descriptive analysis results indicate that the perceived incentives that are in a very important category. The results of this study have implications: Need to do further studies of the same substance in wider coverage to help assess the phenomenon in the levels of another organization in order to obtain a more comprehensive picture of the development of the contribution of the role of variable incentives to Employee Motivation Amil Zakat BAZNAS of Makassar and her UPZ which ultimately impact on increasing the Job Performance.

Furthermore, according to the results of analysis variables Organizational Learning Organization learner positive effect but not significant but variable performance incentives and motivation variable positive and significant impact on performance. Besides descriptive analysis results indicate that the learner Organization Learning organization, incentives and motivation may be perceived to be at a very important category. The results of this study have implications: Need to do further studies of the same substance in wider coverage to help assess the phenomenon in the levels of another organization in order to obtain a more comprehensive picture of the development of the contribution of the role of variable Organization learners Learning Organization, Incentives and Motivation on Employee performance Zakat BAZNAS of Makassar and its UPZ that ultimately impact on increasing the Job performance.

Furthermore, according to the results of analysis variables learner Organization Learning Organization, Incentives, Motivation and Performance positive and significant impact on Job Performance. Besides descriptive analysis results indicate that the variable learners Organization Learning Organization, Incentives, Motivation and perceived performance in the category is very important. The results of this study have implications: Need to do further studies of the same substance in wider coverage to help assess the phenomenon in the levels of another organization in order to obtain a more comprehensive picture of the development of the contribution of the role of variable Organization learners Learning Organization, Incentives, Motivation, and Employee performance Zakat BAZNAS of Makassar and its UPZ that ultimately impact on increasing the Job performance.

RESEARCH LIMITATIONS

Limitations and weaknesses in this study may lead to defective this study which is expected to be enhanced by other researchers. Some of the limitations and weaknesses are as follows:

1. From the methodological aspects, the limitations that can be observed at least in the research instrument. Research instrument designed using a Linker scale with five answer choices perception that is self-assessment. It is very vulnerable to the possibility of bias in the respondents' answers. Job Performance variables that should be measured based on quantitative data of the actual, measured precisely based perceptions is carried out by many researchers in the field of management.
2. Limitations of this study in particular Organizational Learning Organization learners is that it is still relatively new and research instrument to measure learners Organization Learning Organization is limited so that the results of existing research on Learning Organization is still limited for comparison.
3. BAZNAS of Makassar and its UPZ both located at the District Office and the Village Office becoming object in this research where there are still employees temporary employees / honorarium / so that they feared understanding of the duties, functions and responsibilities as an employee / Zakat BAZNAS and UPZ still not deep.
4. Research which is exploration it is also necessary to be able to dig deeper and find a valid result, in particular new constructs opportunity to measure learners Organization Learning Organization, Incentives, Motivation, Performance and Job Performance. The study can be replicated at other institutions are not limited to BAZNAS of Makassar and its UPZ.

SUGGESTION

1. Organizational Learning Organization learners such as: Personal Mastery: Mental Models, Share Vision, Team Learning, and Systems Thinking needs to be built and developed in charity organizations such as BAZNAS of Makassar and its UPZ either at the District Office and the Village Office
2. Incentives to concepts such as: Simple, Specific, understandably, and can be measured needs to be improved in charity organizations such as BAZNAS of Makassar and its UPZ either at the District Office and the Village Office
3. Motivation such as: opportunities increase knowledge, evaluation of work continuously, Allowing the execution of tasks according to the provisions, opportunities play an active role in improving job performance, Pushing to improve communication and cooperation, Promoting group work to effectiveness, smoothness, and the success of the program, Adequate means and technology infrastructure in order to create a work environment that is cooperative, Involving employees in decision-making through a meeting forum and regular evaluations need to be upgraded charity organizations such as BAZNAS of Makassar and its UPZ either at the District Office and the Village Office
4. Performance like: Responsibilities of the Quality of Work, Responsibility to Work Quantity of work, saving labor time, existence of responsibility in achieving organizational goals, cooperation duty, ability to face difficulties in completing the work, the Coordination of each task / work, necessary improved on

charity organizations like BAZNAS of Makassar and its UPZ either at the District Office and the Village Office.

5. Work Performance like: Responsibility, Discipline, Honesty and loyalty, as well as the cooperation needs to be improved in charity organizations such as BAZNAS of Makassar and its UPZ both in the Office district and village office.

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