

## THE EFFECT OF INTERNAL CONTROL, WORK QUALITY AND WORK COMMITMENT ON EMPLOYEE PERFORMANCE

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### ABSTRACT

*The purpose of this study was to determine the effect of supervision, work quality of life and work commitments on employee performance. The study was conducted at one of the tertiary institutions in East Java involving 60 employees as respondents. This study uses multiple linear regression analysis as an analytical tool to test the research hypothesis. The results of this study indicate that partially and simultaneously the three independent variables were proven to have a significant effect on employee performance.*

*Based on the results of the discussion and conclusions that have been described, it can be concluded that: Based on the results of the t-test it can be stated that Internal Control, Work Quality and Employee Commitment have a partially significant effect on the dependent variable, namely employee performance, or the hypothesis is proven correct. Based on the results of the F test, it can be stated that the variables of Internal Control, Work Quality and Employee Commitment have a significant simultaneous effect on the employee performance variable, accepted.*

*Keywords: supervision, Work Quality life, work commitment, employee performance*

### INTRODUCTION

The existence of Human Resources (HR) is a key factor in an organization. The success of all work tasks in an organization is determined by the presence of qualified human resources. The system within an organization must ensure the effective and efficient use of human talent to achieve organizational goals. The involvement of HR in an organization is demonstrated by the presence of workers, employees, or staff. They actively drive productivity to meet organizational goals (Putra et al., 2017). Therefore, continuous development of human resource quality is necessary.

Improving the quality of work in the work environment is a critical aspect and is one of the organizational performance that is very important to achieve increased productivity, effectiveness, and organizational efficiency (Mardikaningsih, 2016). To obtain good employee performance and implement a discipline program properly, it is not easy because it is influenced by several factors, including the existence of good Work Quality (Arifin et al., 2017). Cascio (1998) stated that Work Quality includes activities in the organization, which are directed at improving the working conditions that raise the work spirit to carry out tasks.

Basically, employees who have *Work Quality* Good work quality will lead to job satisfaction for employees. Good work quality can also foster employees' desire to stay and remain with the organization. *Work Quality* A good working environment will certainly enable employees to carry out and devote all their energy and thoughts to work optimally. This condition is said to be good if employees can carry out activities optimally, healthily, safely, and comfortably, and harmonious relationships are created between employees in the work environment.

To ensure employee success, management must implement management measures to achieve organizational goals. One such measure is internal control over all employee work. Internal control is crucial for developing individuals within an organization, as it serves as a driving force for subordinates and employees to act in accordance with established plans and applicable regulations. Internal control enables management to identify real-world activities and address any issues within the organization, and if any deviations occur, they can immediately take appropriate action and corrective action as needed, in accordance with established plans and applicable laws and regulations.

Internal control is crucial in any job because it ensures the successful implementation of planned programs. Internal control is closely linked to employee performance. Proper internal control ensures control over employee performance. Implementing organizational activities without internal control can lead to decreased individual performance and directly impact other activities. Therefore, effective internal control is essential to positively impact the organization's development.

Organizational development is also determined by the Work Commitment of each employee. Work Commitment contains values that must be understood, internalized, and implemented by all individuals or groups in the organization. Commitment relates to how the organization builds determination to realize its vision, provide the best service, produce maximum performance, and build organizational strength. Commitment determines the progress of every organization, regardless of the type of organization. Employees who are committed to the organization have the potential to improve employee performance. Employees who have a high Work Commitment will voluntarily give maximum effort for the advancement of the organization. They will strive to achieve organizational goals and maintain organizational values (Darmawan, 2013). In addition, they will participate and be actively involved in advancing the organization. Employees who have a high commitment will be responsible and willing to give their all because they feel they have a sense of belonging to the organization. A strong sense of belonging will make employees feel useful and comfortable in the organization.

## **LITERATURE REVIEW**

### **Internal Control**

The definition of Internal Control according to Mahyanaila (2016) states that Internal Control is a process to determine what work has been carried out, assess it and correct it if necessary with the aim of ensuring that the work is carried out in accordance with the original plan. This is to prevent or correct errors, deviations, non-conformities, fraud and others that are not in accordance with the duties and authorities that have been determined. Thus, Internal Control is not looking for faults against the person but seeking the truth regarding the results of the work implementation. The purpose of supervision is so that the results of the work implementation are obtained in an efficient and effective manner, in accordance with the previously determined plan. The function of Internal Control according to Gunawan (2017) states that (a) strengthens the sense of responsibility of personnel who are entrusted with duties and authorities related to the implementation of the work; (b) educates personnel so that they carry out their work in accordance with predetermined procedures; (c) prevents deviations, negligence and weaknesses so that unwanted losses do not occur; and (d) corrects errors and fraud, so that the implementation of the work does not experience obstacles and waste.

Organizations need Internal Control to ensure the achievement of goals, so the leader's task is to find a balance between organizational Internal Control and personal freedom or to find the right level of Internal Control (Darmawan, 2013). Excessive Internal Control will create bureaucracy, kill creativity and so on, which ultimately harms the organization itself. Conversely, insufficient Internal Control can result in wasted resources and make it difficult to achieve goals. There are four indicators of Internal Control, namely (1) accurate; (2) timely; (3) focused on the strategic Internal Control point; (4) objective and comprehensive (Handoko, 2013).

### ***Work Quality***

According to Gibson (2003), the concept of Work Quality refers to a management philosophy that enhances the dignity of all employees; introduces changes in organizational culture, and improves the physical and emotional well-being of employees. According to Cascio (1998), Work Quality can be interpreted in two ways. The first view states that Work Quality is a set of conditions and practices that reflect organizational goals. The second view defines Work Quality as employee perceptions such as that employees feel safe, relatively satisfied, and have the opportunity to grow and develop as human beings. Work Quality is a management perspective on people, workers, and organizations. Work Quality is aimed at a management philosophy that increases employee self-esteem, introduces changes in organizational culture, and improves the physical and emotional well-being of employees. With these changes and improvements, employees will have the opportunity to grow and develop.

Work life is the condition in which employees carry out their daily activities. A conducive work life provides a sense of security and allows employees to work optimally. Work life can affect employees' emotions. If employees enjoy the work life where they work, they will feel at home in their workplace, carrying out their activities so that work time is used effectively. Productivity will be high and automatically employee work performance will also be high. A good work life will certainly make employees carry out and devote all their energy and thoughts to work optimally. Work life conditions are said to be good if employees can carry out activities optimally, healthily, safely and comfortably and create harmonious relationships between employees in the work environment.

Work life is a condition that plays a very important role in an organization because if it does not have or establish quality conditions, usually an organization only takes simple actions to overcome its conditions which result in these aspects having an impact on employee psychology so that it will indirectly create obstacles to achieving employee work performance (Darmawan et al., 2018). From this explanation, it can be concluded that work life has a very big influence on the work activities of employees in the organization, they must really pay serious attention to Work Quality to support the continuity of the organization.

### ***Work Commitment***

According to Robbins and Judge (2013), work commitment refers to an employee's strong desire to maintain membership in the organization. This is not just about compensation but also stems from a sense of comfort and emotional bond. Therefore, according to Mathis and Jackson (2008), work commitment indicates the extent to which employees fully believe in, accept the organization's goals, and remain committed to the organization.

According to Khayru (2017) commitment is a strong determination to do something with a sincere intention. Work Commitment according to Gibson et al. (2003) can be interpreted as identification, loyalty, and involvement expressed by employees by the organization or unit of the organization. Meanwhile, according to Mahyanaila (2016), Work Commitment is the degree to which employees identify themselves with the organization and their involvement in a particular organization. Thus, a good commitment is a commitment that starts from the leadership. Commitment is a management concept that places human resources as a central figure in a business organization (Al Hakim, 2014).

Individuals who have low work commitment tend to do things that can disrupt organizational performance, such as high turnover, lateness to work, complaints and even strikes (Darmawan et al., 2018). Mahyanaila (2016) supports that the higher a person's commitment to their duties, the higher their performance will be, leading to a higher level of assessment. Khayru (2012) also argues that work commitment significantly impacts performance. The higher an employee's work commitment, the higher their individual performance will be. Without commitment, it will be difficult to expect active participation from human resources. Therefore, commitment must be maintained so that it continues to grow and exist in the hearts of human resources. With the right methods and techniques, good leaders can create and foster commitment. Khayru (2017) proposes five key principles for building commitment, namely:

1. Maintaining or increasing self-esteem means that leaders must be careful not to disturb the self-esteem of their subordinates.
2. Respond with empathy.
3. Asking for help and encouraging meaningful involvement means subordinates need to be appreciated and involved in the decision-making process.
4. Expressing thoughts, feelings and rationale.
5. Providing support without taking over responsibility.

There are four indicators to measure the Work Commitment variable developed by Mowday, Steer and Porter as quoted by Luthans (2006). The four indicators are (1) a strong desire to remain an employee without thinking of leaving the organization; (2) a determination to be involved in the success of the organization; (3) acceptance of organizational values; (4) acceptance of organizational goals, where this acceptance is the basis of organizational commitment. Involvement is in accordance with job roles and responsibilities.

### **Employee Performance**

Employee performance is the overall success achieved by a person when carrying out their duties during a specified period (Veitzal and Basri, 2005). According to Luthans (2006), performance is the quantity or quality of something produced or services provided by someone who does the work (Luthans, 2006). Performance is work achievement, namely the comparison between work results and established standards (Dessler, 2006). Mathis and Jackson (2008) state that performance is what employees do or do not do. According to Darmawan (2013), if employees do a lot of work according to their field of work, their performance tends to be good, conversely, if employees always wait for orders to do it, their performance tends to be low. According to Arifinet al.(2019) a person's performance may also be formed from the employee's personal competency as well as from the right leadership pattern. According to Robbins and Judge (2013) indicators measuring employee performance per person are (1) work

quality measured from employee perceptions of the quality of work produced and the perfection of tasks against employee skills and abilities; (2) quantity is the amount produced expressed in terms such as the number of units, the number of activity cycles completed; (3) timeliness is the level of activity completed at the beginning of the stated time, seen from the perspective of coordination with output results and maximizing the time available for other activities; (4) effectiveness is the level of use of organizational resources (energy, money, technology, raw materials) maximized to increase the results of each unit of resource use; (5) independence is the level of an employee who will later be able to carry out his work functions; (6) Work Commitment is the level at which employees have Work Commitment to the organization which is shown in the form of responsibility

## RESEARCH METHODS

Research on the influence of Internal Control, Work Quality and Work Commitment on employee performance uses explanatory research because it aims to test the previously formulated hypothesis. The technique used to determine the sample is total sampling, namely by taking the entire population as respondents involved in operational activities as many as 60 people to be sampled. In this study the independent variables are Internal Control (X1), Work Quality (X2) and Work Commitment (X3) while the dependent variable is employee performance (Y).

1. Internal Control is a process to determine what work has been carried out, evaluate it and correct it if necessary with the aim of ensuring that the work is carried out in accordance with the original plan. The indicators are (1) accurate; (2) timely; (3) focused on the Internal Control strategy point; (4) objective and comprehensive.
2. *Work Quality* is a management perspective on humans, workers and organizations that can support individual performance in carrying out the tasks assigned to them. The indicators are (1) fair treatment; (2) adequate and fair compensation; (3) safe and healthy environment; (4) opportunities for each employee to use their abilities fully and the opportunity to realize themselves; (5) open communication and mutual trust between all employees; (6) opportunities for all employees to play an active role in determining important decisions related to their work.
3. Work Commitment is the measure of how willing employees are to fully believe, willing to accept the organization's goals and willing to remain dedicated to the organization for a long period of time. The indicators are (1) a strong desire to remain an employee; (2) a desire to work hard for the organization's success; (3) similarity in organizational values; (4) acceptance of organizational goals.
4. Employee performance is the quantity and quality of good work results achieved by a person in carrying out their work according to their assigned responsibilities. The indicators are: (1) quality of work; (2) quantity; (3) punctuality; (4) effectiveness; (5) independence; (6) sense of responsibility.

To uncover the existing problems, this study uses primary data sources. Primary data is data collected directly by the researcher from the research object. Primary data is data obtained and collected directly from the research location through a questionnaire given to all employees designated as a sample. The data collection technique was carried out by distributing a list of questions and direct interviews with respondents (employees). The questionnaire was compiled based on

a Likert scale. The questionnaire used a Likert scale with a scale of 5 (strongly agree) to a scale of 1 (strongly disagree).

Data analysis began with validity and reliability tests to ensure the collected data were valid and reliable. Next, classical assumption tests were conducted, including normality, multicollinearity, heteroscedasticity, and autocorrelation. Hypothesis testing was then conducted using multiple linear regression analysis. F-tests and t-tests were used to answer the research hypotheses.

## RESEARCH RESULTS ANALYSIS AND DISCUSSION

Validity test to measure the accuracy of the questionnaire for all respondent statements. The limit of each question item is declared valid if the corrected item total correlation value is greater than 0.3. Table 1 shows that all statement items are declared valid because they all exceed the 0.3 threshold.

**Table 1** Validity Test

Variables	Variable Indicator	Validity Value
Internal Control	X1.1	0.811
	X1.2	0.641
	X1.3	0.746
	X1.4	0.624
<i>Work Quality</i>	X2.1	0.623
	X2.2	0.637
	X2.3	0.673
	X2.4	0.634
	X2.5	0.623
	X2.6	0.634
Work Commitment	X3.1	0.671
	X3.2	0.665
	X3.3	0.653
	X3.4	0.623
Employee Performance	Y.1	0.522
	Y.2	0.725
	Y.3	0.616
	Y.4	0.672
	Y.5	0.675
	Y.6	0.622

Source: SPSS Output

Next, reliability testing is used to demonstrate the extent to which the measuring instrument is reliable. An instrument is considered reliable if it produces the same data when used repeatedly to measure the same object. Based on Table 2, all variables are reliable. The questionnaire can be relied upon for further data analysis.

**Table 2**  
**Reliability Test**

Variable Indicator	Alpha Value
X1	0.726
X2	0.668
X3	0.633
Y	0.625

Source: SPSS Output

After the data is declared valid and reliable, the next step is to test the classical assumptions, which are described as follows.

1. Normality

The normality test aims to verify the normality of the data from the regression model. The SPSS results are shown in the following figure.

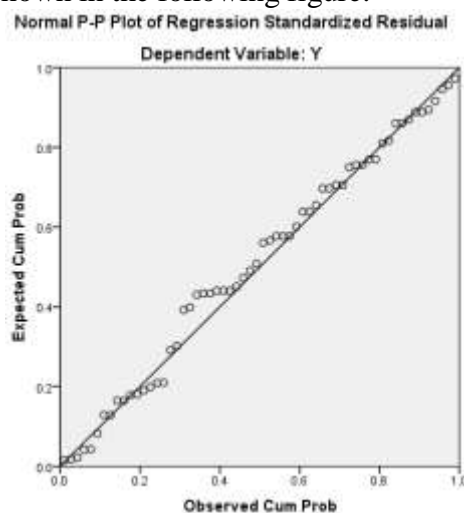


Figure 2  
Normal Probability Plot  
Source: SPSS output

The image shows that the points follow a diagonal line. A normal distribution will form a straight diagonal line, and the data plot will be compared to the normal line. Thus, it can be said that the data distribution is normal.

2. Heteroscedasticity

One way to detect the presence or absence of heteroscedasticity in a regression equation model is by observing the scatterplot of the dependent variable. The image shows that the points are spread out and located on each side of the Y-axis. Therefore, it can be concluded that heteroscedasticity does not occur.

3. Multicollinearity

To detect the presence or absence of multicollinearity in a regression model, the tolerance value and the VIF value obtained are used. If the tolerance value is less than 1 and the VIF is between 1 and 2, it can be said that the research model equation does not exhibit symptoms of multicollinearity.

**Table 3**  
**Collinearity Statistics -Coefficientsa**

Model	Collinearity Statistics	
	Tolerance	VIF
X1	.763	1,217
X2	.645	1,193
X3	.692	1,122

Source: SPSS Output

Table 3 shows that the tolerance value obtained is less than 1 and the VIF value is between 1 and 2. Thus, it can be stated that the equation of this research model does not show symptoms of multicollinearity.

#### 4. Autocorrelation

To detect the presence or absence of this correlation, the Durbin-Watson test can be used. The SPSS results yield a DW value of 1.766. Thus, it can be stated that there is no autocorrelation problem because the number is between 2 and -2. Thus, there is no autocorrelation problem.

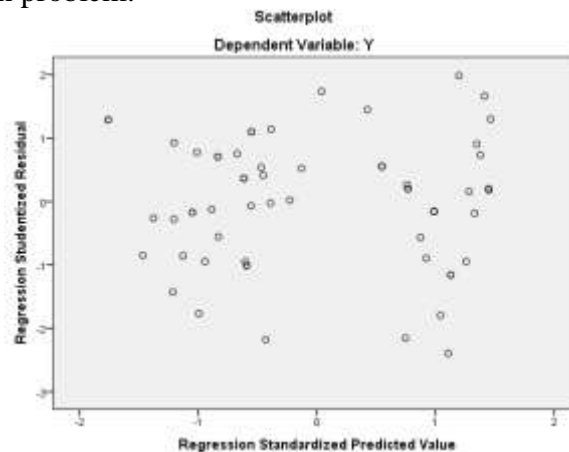


Figure 3

Scatterplot Dependent Variable

Source: SPSS output

After completing the classical assumption test, the next step is to conduct a hypothesis test. The t-test is used to examine the partial effect of the independent variable on the dependent variable. The results of the calculations using SPSS software are shown in the following table.

**Table 4**  
**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,295	1,199		1,914	.061
	X1	.354	.062	.359	5,682	.000
	X2	.278	.069	.290	4,020	.000
	X3	.330	.064	.359	5.126	.000

Source: SPSS Output



Based on the results of this t-test, the Probability sig. value of each independent variable was compared with the specified limit of 0.05. From the comparison results, the P Sig. value in the table was obtained as 0.000 for the independent variable Internal Control (X1), a value of 0.000 for the independent variable Work Quality (X2) and a value of 0.000 for the variable Work Commitment which means it is below the limit of 0.05. Thus, it can be stated that at the real level of  $\alpha = 0.05$ , the independent variables in the form of Internal Control, Work Quality and Work Commitment have a partial real influence on the dependent variable, namely employee performance, or the hypothesis is proven true.

The F-test is used to prove or test the simultaneous influence of independent variables on the dependent variable. The results of calculations using SPSS software are shown in the following table.

**Table 5**  
ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2042.647	3	680,882	945,296	.000b
	Residual	40,336	56	.720		
	Total	2082.983	59			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Based on the results of this F test, it was carried out by comparing the Probability sig. value with the specified limit of 0.05. From the comparison results, the P Sig. value in the table obtained a value of 0.000 which means it is below the limit of 0.05. Thus, it can be stated that at the real level of  $\alpha = 0.05$ , the independent variable has a simultaneous influence on the dependent variable, or at the real level of 5%, the hypothesis stating that the Internal Control, Work Quality and Work Commitment variables have a simultaneous real influence on the employee performance variable, is accepted (proven).

Based on the previous table, the regression equation formed is as follows:  $Y = 2.295 + 0.354X1 + 0.278X2 + 0.330X3$ . From this equation, it can be seen that the dependent variable Y continues to increase by 2.295 as the independent variables are increasingly fulfilled. Internal Control (X1) is 0.354, Work Quality (X2) is 0.278 and Work Commitment is 0.330. From this equation, it is determined that the independent variable that has the dominant influence on the dependent variable is Internal Control (X1) which is seen from the highest regression coefficient value among the independent variables, which is 0.354 or greater than the regression coefficient of the Work Quality variable (X2) which is 0.278 and the Work Commitment variable (X3) which is 0.330.

The coefficient of determination serves as a measure of the accuracy or suitability of a type of regression to a group of observed data.  $R^2$  measures the proportion or percentage of the total variation in Y explained by the regression model. The coefficient of determination ranges from 0 to 1, the closer to 1 the better.

**Table 6**  
**Model Summary**

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	.990a	.981	.980	.849

a. Predictors: (Constant), X3, X1, X2

Source: SPSS Output

Based on the calculation results above, the R square coefficient of 0.981 indicates a very strong influence between the independent variables and the dependent variable. The determinant coefficient of 0.981 indicates that this multiple regression model, whose independent variables consist of Internal Control (X1), Work Quality (X2) and Work Commitment (X3) have contributed 98.1% to the formation of the dependent variable, namely employee performance. While the remaining 1.9% is determined by other factors.

The research findings point to the proof of the research hypotheses. Here are some discussions on these. The first hypothesis states that internal control significantly impacts employee performance. The P.Sig value in the coefficients table shows a figure of 0.000 (X1) or less than 0.05. Thus, it can be stated that the independent variable Internal Control has a real impact on employee performance. Based on the results of the data analysis, it can be stated that the first hypothesis was proven correct. This finding supports previous findings from Herdino and Andri (2017).

The second hypothesis states that Work Quality has a real influence on employee performance. The P.Sig value in the coefficients table shows a figure of 0.000 (X2) or less than 0.05. Thus, it can be stated that the independent variable *Work Quality* has a real impact on employee performance. Based on the results of the data analysis, it can be stated that the second hypothesis was proven correct. This finding supports the results of previous research by Beh and Rose (2007) and Majumdar et al., (2012).

The third hypothesis states that work commitment has a real influence on employee performance. The P.Sig value in the coefficients table shows a figure of 0.000 (X3) or less than 0.05. Thus, it can be stated that the independent variable *Work Commitment* has a real impact on employee performance. Based on the results of the data analysis, it can be stated that the third hypothesis is proven true. These results support the findings of Mardikaningsih et al. (2017).

The fourth hypothesis states that Internal Control, Work Quality and Work Commitment have a significant simultaneous influence on employee performance. The P.Sig value listed in the ANOVA table shows a figure of 0.000 or less than 0.05. Thus, it can be stated that the independent variables, namely Internal Control, Work Quality and Work Commitment have a significant simultaneous effect on employee performance. Based on the results of the data analysis, it can be stated that the fourth hypothesis is proven true. This finding differentiates it from previous studies.

## CLOSING

Based on the results of the discussion and conclusions that have been described, it can be concluded that: Based on the results of the t test, it can be stated that Internal Control, Work Quality and Work Commitment have a real partial influence on the dependent variable, namely employee performance, or the hypothesis is proven true. Based on the results of the F test, it can be stated that the variables Internal Control,

Work Quality and Work Commitment have a real simultaneous influence on the employee performance variable, accepted.

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