

THE EFFECT OF INTERNAL CONTROL SYSTEM, *QUALITY OF WORK LIFE* AND EMPLOYEE COMMITMENT TOWARDS EMPLOYEE PERFORMANCE

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ABSTRACT

The purpose of this study was to determine the effect of supervision, Quality of work 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 hypotheses. 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 Sistem pengendalian internal, Quality of work life and Employee Commitment have a significant effect partially 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 Sistem pengendalian internal, Quality of work life and Employee Commitment have a significant simultaneous effect on the employee performance variable, accepted.

Keywords: supervision, Quality of work 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.*, 2020). Thus, there is a need for continuous development of human resource quality.

Improving the quality of work in the work environment is a critical aspect and is one of the organizational performance that is very important for achieving increased productivity, effectiveness, and efficiency of the organization (Mardikaningsih, 2018). To achieve good employee performance and implement a discipline program properly, it is not easy because it is influenced by several factors, including the existence of *Quality of work life* (Arifin *et al.*, 2020). Cascio (2019) stated that *Quality of work life* includes activities in the organization, which are directed at improving working conditions that stimulate work enthusiasm to carry out tasks.

Basically, employees who have *Quality of work life* will create job satisfaction for the employee himself. The existence of *Quality of work life* can also foster the desire of employees to stay and persist in the organization. *Quality of work life* 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 create a successful work of an employee, the leader must take a management step so that the organization's goals can be achieved. One of these steps is to implement an internal control system for all work carried out by an employee. The internal control system is the most important element for developing individuals in the organization because the internal control system is the driving force for subordinates or employees to act in accordance with what has been planned according to applicable regulations. With the internal control system, the leader can know the actual activities of every aspect and every problem in the implementation of tasks in the organizational environment and if there are deviations, they can immediately take action and corrective steps as needed in accordance with the previously determined plan and in accordance with applicable laws and regulations.

An internal control system is crucial in any job because a good internal control system ensures the smooth implementation of planned programs. An internal control system is closely linked to employee performance. A proper internal control system provides control over employee performance. Implementing organizational activities without an internal control system can lead to decreased individual performance and directly impact other activities. Therefore, an effective internal control system is needed to positively impact the organization's development.

Organizational development is also determined by the commitment of each employee. Employee 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 its type. Employees who are committed to the organization have the potential to improve employee performance. Employees with high employee commitment will voluntarily give maximum effort for the organization's progress. They will strive to achieve organizational goals and maintain organizational values (Darmawan, 2021). In addition, they will participate and be actively involved in advancing the organization. Employees with high commitment will be responsible and willing to give their all because they feel they belong to the organization. A strong sense of belonging will make employees feel useful and comfortable in the organization.

LIBRARY REVIEW

Internal control system

The definition of an internal control system according to Mahyanaila (2018) states that an internal control system 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, the internal control system does not find fault with the person but seeks 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 the internal control system according to

Gunawan (2020) states that (a) strengthens the sense of responsibility for personnel who are assigned 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 require an internal control system to ensure the achievement of goals, so the leader's task is to find a balance between the organization's internal control system and personal freedom or find the right level of internal control system (Darmawan, 2021). An excessive internal control system will create bureaucracy, stifle creativity, and so on, which ultimately harms the organization itself. Conversely, an inadequate internal control system can waste resources and make it difficult to achieve goals. There are four indicators of an internal control system, namely (1) accurate; (2) timely; (3) focused on the strategic internal control system point; (4) objective and comprehensive (Handoko, 2021).

Quality of work life

According to Gibson (2018) the concept *Quality of work life* 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 (2018) *Quality of work life* can be interpreted into two views, the first view states that *Quality of work life* is a set of conditions and practices of organizational goals. The second view interprets *Quality of work life* as employee perceptions such as that employees feel safe, relatively satisfied and have the opportunity to grow and develop as human beings. *Quality of work life* is a management perspective on humans, workers and organizations. *Quality of work life* It aims to foster a management philosophy that enhances employee self-esteem, introduces changes in organizational culture, and improves employees' physical and emotional well-being. These changes and improvements provide employees with opportunities for growth and development.

Work life is the conditions 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 their work life, 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.

Working life is a condition that plays a very important role in an organization because if it does not have or create 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 indirectly it will create obstacles to achieving employee work performance (Darmawan). *et al.*, 2018). From this explanation, it can be concluded that work life has a great influence on the work activities of employees in the organization, which must be paid serious attention to. *Quality of work life* to support the continuity of the organization.

Employee commitment

According to Robbins and Judge (2021), employee commitment refers to a strong desire to maintain membership in an organization. This is not just about compensation but also stems from a sense of comfort and the emotional bond that forms. Therefore, according to Mathis and Jackson (2020), employee commitment reflects the extent to which employees fully believe in, accept organizational goals, and are willing to continue serving the organization.

According to Khayru (2020), commitment is a strong determination to do something with sincere intentions. Employee commitment according to Gibson *et al.* (2018) can be interpreted as identification, loyalty, and involvement expressed by employees by the organization or unit of the organization. Meanwhile, according to Mahyanaila (2018), employee 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 employee 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 (2018) supports that the higher a person's commitment to their duties, the higher the performance they will produce, which leads to a higher level of assessment. A similar thing was also put forward by Khayru (2019) who stated that employee commitment has a significant effect on performance. The higher the employee's commitment, the more individual performance will improve. 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 (2020) put forward 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 variable of Employee Commitment developed by Mowday, Steer and Porter as cited by Luthans (2019). The four indicators are (1) a strong desire to remain an employee without thinking of leaving the organization; (2) 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 according to job roles and responsibilities.

Employee Performance

Employee performance is the overall success achieved by a person when carrying out their duties during a predetermined period (Veitzal and Basri, 2005). According to Luthans (2019), performance is the quantity or quality of something produced or services provided by someone who performs work (Luthans, 2019).

Performance is work achievement, namely the comparison between work results and established standards (Dessler, 2019). Mathis and Jackson (2020) state that performance is what employees do or do not do. According to Darmawan (2021), 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 shaped by the employee's personal competency as well as the right leadership pattern. According to Robbins and Judge (2021) 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) Employee commitment is the level at which employees have Employee commitment to the organization which is shown in the form of responsibility

RESEARCH METHODS

Research on the influence of internal control systems, *Quality of work life* and Employee commitment to employee performance using explanatory research type because it aims to test the hypothesis that has been formulated previously. 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 used as samples. In this study the independent variable is the internal control system (X1), *Quality of work life* (X2) and employee commitment (X3) while the dependent variable is employee performance (Y).

1. The internal control system is a process for determining what work has been carried out, evaluating it and correcting 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 strategic internal control system point; (4) objective and comprehensive.
2. *Quality of work life* is a management perspective on people, workers and organizations that can support individual performance in carrying out the tasks assigned to them. The indicators are (1) fair treatment; (2) sufficient and fair compensation; (3) a safe and healthy environment; (4) opportunities for each employee to use their full abilities and opportunities to realize themselves; (5) open communication and mutual trust among all employees; (6) opportunities for all employees to play an active role in determining important decisions related to their work.
3. Employee commitment is a measure of how willing employees are to fully believe in, accept organizational goals, and remain committed to the organization for a long period of time. Indicators include: (1) a strong desire to remain an employee; (2) a willingness to strive for the organization's success; (3) shared organizational values; and (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 the responsibilities given. The indicators are (1) work quality; (2) quantity; (3) timeliness; (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 value *corrected item total correlation* greater than the value of 0.3. Table 1 shows that all statement items are declared valid because all of them exceed the threshold of 0.3.

Table 1 Validity Test

Variables	Indicator Variable	Validity Value
Internal control system	X1.1	0.811
	X1.2	0.641
	X1.3	0.746
	X1.4	0.624
<i>Quality of work life</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
Employee 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

Sumber: Output SPSS

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

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

Sumber: Output SPSS

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 data from the regression model. The SPSS results are shown in the following figure.

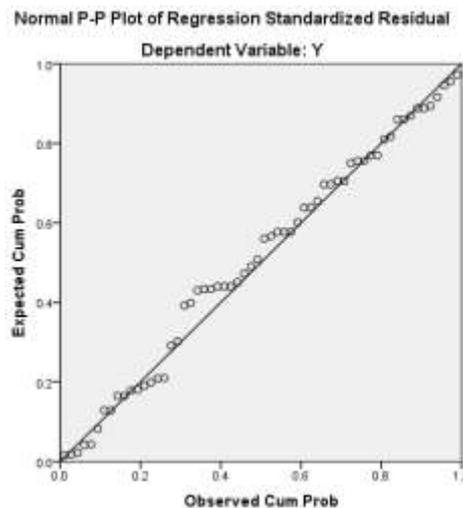


Figure 2
Normal Probability Plot
Sumber: output SPSS

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

The way to detect whether or not there is heteroscedasticity in a regression equation model is by observing *scatterplot on dependent variable*. The image shows that the points are spread out and are in each section on the Y axis. Thus, it can be concluded that heteroscedasticity does not occur.

3. Multicollinearity

To detect whether or not there is multicollinearity in the regression model, the method used is to look at the value *tolerance* and the VIF value obtained. If the value *tolerance* obtained is less than 1 and VIF is between 1 and 2, it can be said that the equation of a research model does not show symptoms of multicollinearity.

Table 3
Collinearity Statistics - Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
X1	.763	1.217
X2	.645	1.193
X3	.692	1.122

Sumber: Output SPSS

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.

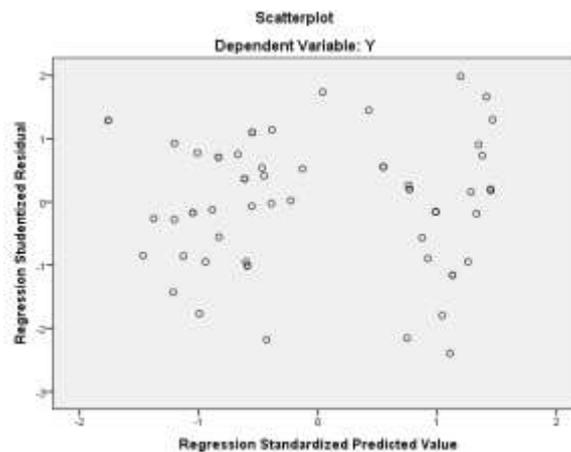


Figure 3
Scatterplot Dependent Variable
Sumber: output SPSS

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

Sumber: Output SPSS

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 system (X1), value 0.000 for the independent variable *Quality of work life* (X2) and a value of 0.000 for the Employee Commitment variable, which means it is below the 0.05 limit. Thus, it can be stated that at the real level of $\alpha=0.05$, the independent variable in the form of the Internal Control System, *Quality of work life* and employee commitment has a real partial 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^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2042.647	3	680.882	945.296	.000 ^b
	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 was obtained at 0.000, which means it is below the 0.05 limit. 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 System variable, *Quality of work life* and employee commitment has a real simultaneous effect on employee performance variables, 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 system (X1) is 0.354, *Quality of work life* (X2) is 0.278 and Employee Commitment is 0.330. From this equation, it is determined that the independent variable that has the dominant influence on the dependent variable is the Internal Control System (X1) which is seen from the highest regression coefficient value among the independent variables, namely 0.354 or greater than the regression

coefficient of the dependent variable. *Quality of work life* (X2) which is 0.278 and the Employee 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. R² 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	Std. Error of the Estimate
1	.990 ^a	.981	.980	.849

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

Sumber: Output SPSS

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 system (X1), *Quality of work life* (X2) and Employee 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 the internal work control system has a significant impact on 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 is the Internal Control System. work has a real impact on employee performance. Based on the data analysis, it can be stated that the first hypothesis was proven correct. This finding supports previous findings from Herdino and Andri (2020).

The second hypothesis states that *Quality of work life* has a real impact 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 *Quality of work life* 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 previous research by Beh and Rose (2020) and Majumdar *et al.*, (2019).

The third hypothesis states that employee 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 Employee 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 to be true. These results support the findings of Mardikaningsih *et al.* (2020).

The fourth hypothesis states that the internal control system, *Quality of work life* and employee commitment has a real simultaneous effect 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 the Internal Control System, *Quality of work life* and Employee 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 the internal control system, *Quality of work life* and Employee commitment has 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 internal control system variable, *Quality of work life* and employee commitment has a real simultaneous effect on employee performance variables, accepted.

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