

Analysis of the Effect of Competence on the Performance of Village Planner Through the Utilization of Information Technology

Catur Subandi¹, Yanuar Bachtiar², Gemi Ruwanti³, Nadila Deryza Syofrin⁴,
Juliandi⁵

Sekolah Tinggi Ilmu Ekonomi Indonesia Banjarmasin^{1,2,3,4,5}

Correspondence Email: yanuar@stiei-kayutangi-ac.id

ORCID ID: 0000-0003-2386-4189

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ABSTRACT

The purpose of this study was to determine the effect of competence on the performance of village government officials through the use of village financial applications. Research method: Quantitative using part analysis of 285 employees of the village financial system operator, village treasurer, and village planning in Pulang Pisau, Central Kalimantan. The results show that competence has a direct effect on employee performance and the use of information technology successfully mediates the relationship between competence and employee performance. Implication: Employees need to improve their skills in using technology to maximize expertise in financial planning and reporting.

Keywords: Competence, Utilization of Technology, Employee Performance

INTRODUCTION

Organizational performance is strongly influenced by mastery of information technology. Using technology applications, organizations will experience changes in management systems, from traditional systems to contemporary management systems. Information technology is related to services, this is because one of the dimensions of service quality is the speed of service (Yusuf et al., 2021) (Competence of human resources is considered to meet the criteria if these human resources can realize organizational goals by providing good and quality services. (Widyawati, 2021) Quality human resources can be seen from educational background, training that has been followed, skills expressed in the implementation of tasks and job descriptions.

Research conducted (Arifin et al., 2013) states that information technology plays a very important role in improving services in the public sector. Mardjiono (2009) also concludes that the use of Information Technology affects the Performance of Government Agencies. A similar study was conducted which states that the use of information technology has a significant and significant effect on individual performance at rural credit banks in Tebanan district.

Villages have the authority in administering government, implementing development, community development, and empowering village communities (Republic of Indonesia, Law number 6 of 2014). The use of information technology is mandatory for villages, because reporting must be done online. The use of information technology includes (a) data processing, information processing, management systems and work processes electronically and (b) the use of advances in information technology so that public services can be accessed easily and cheaply by the public (Rumbi et al., 2021)

In May 2015, the Government of Indonesia, through the Financial and Development Supervisory Agency (BPKP) developed the Village Financial System (Siskeudes) on the recommendation of the Corruption Eradication Commission (KPK) and instructions from Commission X of the House of Representatives (DPR). Furthermore, Siskeudes became a joint product of BPKP and the Ministry of Home Affairs and was launched in July 2015. Siskeudes began to be implemented in villages in early 2016. This study was conducted to review the effect of using the Siskeudes Application by village officials on Village Government Performance.

Pulang Pisau Regency Government to build, develop and coordinate Village information systems and the development of rural areas in the Village in the Pulang Pisau Regency area. The Pulang Pisau Regent issued the Pulang Pisau Regent Decree Number 302 of 2021 concerning the formation of a Village Financial Information System Management Team through the Village Financial System Application (Siskeudes) in Pulang Pisau Regency. Constraints faced in the implementation of Siskeudes in Pulang Pisau Regency, the agency in charge of the Community and Village Empowerment Service (DPMD) is that the budget for training or technical guidance is limited, at the Ministry of Home Affairs, BPKP, local or village governments, Some villages do not have human resources or technical capacity, Villages have been trained but are still reluctant to implement Siskeudes and prefer to use the manual system with MS-Excel, generally because it is easy to make changes to data, including activities that are not; included in the APBDes, Weak capacity of village personnel to meet Central Government standards in managing village finances.

Table 1: Siskeudes Officers in Pulang Pisau District

No	Officer	Number of Villages	Understand	Operate	Dominate	Note.
1.	Operator	95	15	65	15	
2.	Treasurer	95	70	20	5	
3.	Head of Planning	95	81	12	2	

Source: DPMD Kab. Home Knives, 20....

Based on the background, the problems studied are as follows: Is there an influence of village apparatus competence on the utilization of village financial applications and on the performance of village government apparatus. Also, is there any effect of using the village financial system application on the performance of the village government apparatus. Then whether there is an indirect effect of village apparatus competence on the performance of village government apparatus through the use of village financial system applications.

LITERATURE REVIEW

Competency of Village Government Apparatus

Competence in general is an expertise possessed by each individual in carrying out a task or work in a particular field, in accordance with the position that has been given. Some experts say that the notion of competence is a skill, fundamental attitude, knowledge, and value possessed by an individual that can be seen from how he thinks or does something consistently. According to (Milne, 2007) there are at least 6 elements contained in the concept of competence, namely knowledge, understanding, abilities, values, attitudes, and interests. (Robbins, 2013) argues that competence is a skill or capacity of each person to do tasks in a job, where the ability is based on physical factors and intellectual factors. (Widyawati, 2021) .

Apparatus are people who run the wheels of government. Quality apparatus is needed in order to face the challenges of the future. (Salamat et al., 2018) explains that government officials are workers who are paid by the government to carry out technical government duties to provide services to the community based on applicable regulations. The village is an area where the residents know each other, live together, have the same customs, and have their own procedures for regulating the life of the community. The role of the village community is actually a reflection of the extent to which the measure of democracy is applied in the Village Government as well as being the spearhead of the implementation of the democratic life of every citizen.

Utilization of the Siskeudes Application

Siskeudes is an application for budgeting, bookkeeping, and village financial reporting provided by the Government. District/city governments can also use Siskeudes to compile Village Revenue and Expenditure Budgets (APBDes) and APBDes Realization Reports for all villages. This application also helps district/city governments to compile, monitor, and evaluate the RAPBDes.

Utilization of information technology helps village officials in managing village documents as a whole (Dwi Sapartiningsih & Kristianto, 2018). Indicators to measure performance

include input, output, outcome, benefit and impact. However, the only indicators that can be accurately identified are inputs and outputs, while other indicators are more difficult to measure and determine their success (Sanusi, 2016) . According to (Robert L. Mathis, 2006) are the benefits expected by users of information systems in carrying out their duties or behavior in using technology when doing work. The measurement is based on the intensity of utilization, the frequency of use and the number of applications or software used. Utilization of appropriate information technology and supported by the expertise of the personnel who operate it can improve the performance of the company as well as the performance of the individual concerned. Information technology to improve human and computer capabilities is able to do what humans cannot do (Mochamad Muslih, 2018) .

The questionnaire on the use of information technology uses indicators, including being able to use the Village Financial System Application (Siskeudes) well, often using the Village Financial System Application (Siskeudes) to make village budgets, often using The Village Financial System Application (Siskeudes) to make village books, often uses the Village Financial System Application (Siskeudes) to make village financial reports, there are no obstacles in using the Village Financial System Application (Siskeudes).

Village Apparatus Performance

Performance is defined as work performance, work implementation, work achievement, work results (Arifin et al., 2019) . Performance is the result of activities or programs that will be or have been achieved in connection with the use of the budget with a measurable quantity and quality (Yulianto, 2018) . Based on the results of analysis and observations in the field that village officials in the use of information technology such as computers in order to facilitate village officials in managing village documents in general there are still weaknesses (Ayuti F. Aldita*1, 2018) According to (Ayuti F. Aldita*1, 2018), performance is defined as work performance, work implementation, work achievement, work results. with indicators, among others, no mistakes in making budgets, working thoroughly in financial reports, making financial reports on time, working quickly on financial accounting, no claims of errors in financial statements.

Research Hypothesis

Based on the background and the main problems raised, the hypothesis is formulated as follows:

- H1 : There is an influence of village apparatus competence on the utilization of village financial system applications.
- H2 : There is an influence of village apparatus competence on the performance of village government apparatus.
- H3 : There is an effect of utilizing the village financial system application on the performance of village government officials.
- H4: There is an influence of village apparatus competence on the performance of village government apparatus through the use of the village financial system application as an intervening variable.

RESEARCH METHOD

This research is survey research by taking a sample from a population, and using a questionnaire as a data collection tool. The respondents in this study were village government officials. The model that will be used in this study is shown in Figure 1.

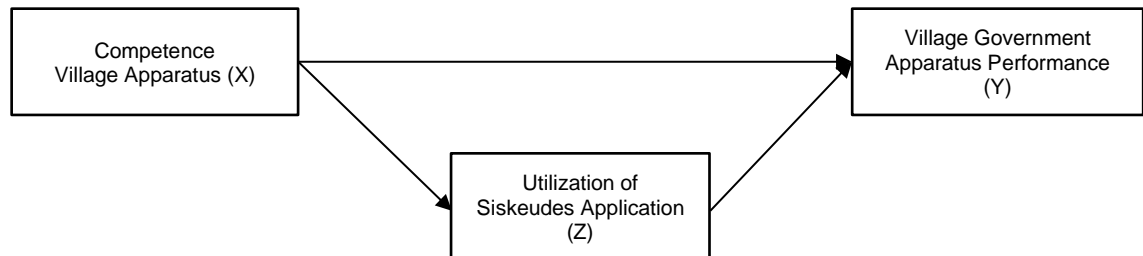


Figure 1: Research Concept Framework

This research was conducted on the village government in Pulang Pisau Regency, a total of 95 villages, which in this case were represented by the Siskeudes operator. The data used are data published by the Village Government in Pulang Pisau Regency regarding agency profiles, organizational structures, and reports on the development of working equipment; education level, status, position and tenure. The population of the Siskeudes operator section is 285 village officials, consisting of 95 operators, 95 village treasurers, and 95 planning committees. Sampling was carried out with a stratified sampling method with criteria. From all the questionnaires distributed, 72 respondents were used as samples in this study. The data analysis technique in this study used the method observation, questionnaire, and documentation.

Variable measuring instrument of Human Resource Competence, Application Utilization Siskeudes, is an independent variable that will affect the Performance of the Village Apparatus. Each variable was measured using 10 question items using a three-point Likert scale. Before the data is processed to test the hypothesis, the validity and reliability of the data will be tested. Test Validity aims to measure whether the questions in the questionnaire that have been made can actually measure what is intended to be measured. The technique used to test the validity is to use the Pearson Product Moment correlation coefficient. Reliability test is used to test the extent to which the results of a measurement can be trusted. Measurement reliability was determined by calculating the Cronbach coefficient of each instrument in one variable.

RESULTS

Descriptive statistical analysis of human resource competencies, utilization of village financial application systems and village apparatus performance is presented in a frequency distribution.

Table 2. Frequency Distribution Human Resources Competence

	N	Minimum	Maximum	mean	Std. Deviation
X2.1	90	3.00	5.00	4.0778	.47941
X2.2	90	2.00	5.00	4.0667	.55688
X2.3	90	2.00	5.00	4.0111	.60882
X2.4	90	2.00	5.00	4.1667	.54567
X2.5	90	2.00	5.00	3.9778	.73405
Valid N (listwise)	90				

Source: Primary data processed, 2022

Table 2 shows that the respondents' answers (Village Government Apparatus) with the highest number of human resource competencies answered very well, meaning that human resource competence greatly influences the performance of the village government to achieve the village government's vision and mission goals. The average score is at a score of 4.00, this shows that the average respondent's answer is good, meaning that the competence of existing human resources is good so that it can improve performance in village government.

Table 3. Frequency Distribution Siskeudes Application Usage

	N	Minimum	Maximum	mean	Std. Deviation
X1.1	90	2.00	5.00	4.0667	.66704
X1.2	90	3.00	5.00	4.3222	.49328
X1.3	90	2.00	5.00	4.2222	.59545
X1.4	90	2.00	5.00	4.2222	.63206
X1.5	90	2.00	5.00	3.6111	.95629
Valid N (listwise)	90				

Table 3 shows that most respondents' answers in terms of using Siskeudes technology are quite good, meaning that the competence of human resources greatly influences the use of Siskeudes technology to achieve the vision and mission goals of the village government. The average score is 4.23, this shows that the average respondent's answer is good, meaning that the current use of village financial system technology is good so that it can improve performance in village government.

Table 4. Frequency Distribution Village Government Apparatus Performance

Model Summary and Parameter Estimates

Dependent Variable: performance

Model Summary						Parameter Estimates	
Equation	R Square	F	df1	df2	Sig.	Constant	b1
linear	.221	25,004	1	88	.000	1,712	.561

The independent variable is technology.

However, the distribution is quite significant ($0.000 < 0.005$) with an R Square of 0.221 (has an effect of 22.1%).

Model Summary and Parameter Estimates

Dependent Variable: performance

Model Summary						Parameter Estimates	
Equation	R Square	F	df1	df2	Sig.	Constant	b1
linear	.409	60,780	1	88	.000	.602	.838

The independent variable is competence.

However, the distribution is quite significant ($0.000 < 0.005$) with an R Square of 0.409 (has an effect of 40.9%)

Table 4 shows that most respondents' answers about the performance of village government apparatus on average answered agree, meaning that every village apparatus must add knowledge and skills to support its work duties and functions, every village apparatus explores knowledge and skills in order to seek progress in work activities, in whatever circumstances and situations the village apparatus is ready to carry out the task of improving the quality of work, the village apparatus understands the instructions to adapt to job changes, the village apparatus is always given the opportunity to develop expertise or skills, especially in mastering the application of the village financial system. The average score of the employee performance variable is at a score of 22.1, this shows that the average respondent's answer is significant,

Analysis of Research Instruments Validity and Reliability Test

Table 5. Validity Test

		ANOVA ^a				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	14.126	2	7.063	31,298	.000b
	Residual	19,633	87	.226		
	Total	33,758	89			

a. Dependent Variable: performance

b. Predictors: (Constant), competence, technology

The validity test results are summarized in Table 5.9 which shows that all items, both the human resource competency variable item (X1) which consists of 5 (five) statement

items, the Use of the Siskeudes Application (X2) which consists of 5 (five) statement items, and the Village Government Apparatus Performance (Y) is valid.

Table 6. Reliability Test

Coefficients ^a		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	.399	.469		.851	.397
	technology	.150	.123	.126	1.218	.227
	competence	.737	.136	.562	5.431	.000

a. Dependent Variable: performance

Reliability Statistics	
Cronbach's Alpha	N of Items
.791	3

The three variables (use of technology, competence, and performance) are quite reliable $0.791 > 0.6$. This is in accordance with Ghozali's (2009: 42) statement which states that a research instrument is said to be reliable if it has Cronbach's Alpha coefficient value above 0.6.

Hypothesis test

Based on the results of the analysis, the results of the calculation of the correlation/relationship between. competence, utilization of Siskeudes application and performance of village government apparatus as presented in Table 7.

Table 7. Correlation Coefficient Value

		technology	competence	performance
Technology	Pearson Correlation	1	.613**	.470**
	Sig. (2-tailed)		.000	.000
	N	90	90	90
Competence	Pearson Correlation	.613**	1	.639**
	Sig. (2-tailed)	.000		.000
	N	90	90	90
Performance	Pearson Correlation	.470**	.639**	1
	Sig. (2-tailed)	.000	.000	
	N	90	90	90

** . Correlation is significant at the 0.01 level (2-tailed).

Table 8. Reliability Statistics

Cronbach's Alpha	N of Items
.791	3

The three variables (use of technology, competence, and performance) are quite reliable $0.791 > 0.6$

Based on the correlation results, the strongest correlation number is the relationship between the competence of village officials and the performance of village government officials with a value of 0.639. Meanwhile, the utilization of the Siskeudes application and the performance of the village government apparatus has a strong relationship with a value of 0.613. The correlation coefficient of village apparatus competence, utilization of the Siskeudes application and the performance of village government apparatus shows a positive number, which means that the utilization of the Siskeudes application tends to improve the performance of village government apparatus. The three variables are quite reliable ($0.791 > 0.6$).

Based on Table 7, the correlation coefficient value of village apparatus competence on the use of the Siskeudes application shows the results are very valid and significant with a value of 0.613, meaning that the competence of village officials affects the use of the Siskeudes application or the first hypothesis is accepted.

The correlation coefficient value of village apparatus competence on the performance of village government apparatus shows a very valid and significant result with a value of 0.639, meaning that the competence of village government apparatus affects the performance of village government apparatus or the second hypothesis is accepted.

The correlation coefficient value of the effect of using the village financial system application on the performance of the village government apparatus shows an invalid result with a value of 0.470 which means that the utilization of the village financial system application has no effect on the performance of the village government apparatus, or the third hypothesis is rejected.

Testing the fourth hypothesis can be seen from the direct influence of village government ranking competencies on performance village government apparatus is 0.639, while the indirect effect of village government apparatus competence on the performance of village government apparatus is $(0.613 \times 0.470) = 0.28811$, total influence is $0.639 + 0.28811 = 0.92711$.

Table 8. T-test (CR) The Effect of Competence on the Performance of Village Government Apparatuses Through Information Technology as Mediator

Variable	Direct Influence	Indirect Influence	Total Influence
Competence→Employee Performance	0.639	$0.613 \times 0.470 = 0.28811$	0.92711

Source: Primary data processed, 2022

Thus, the total effect is greater if the competence of village government apparatus through the use of the Siskeudes application on the performance of village government apparatus than the direct influence of the competence of village government apparatus on the performance of village government apparatus ($0.92711 > 0.639$). So that the fourth hypothesis that the competence of the village government apparatus affects the performance of the village government apparatus through the use of the Siskeudes application is accepted, if the competence of the village government apparatus is

accompanied by the use of the Siskeudes application, the performance of the village government apparatus will increase.

DISCUSSION

The results of the analysis indicate that the competence of the village apparatus in the utilization of village financial system applications has an impact on the performance of the village government apparatus. Furthermore, the results of the analysis also show that there is a positive significant effect between the competence of village officials, the utilization of the Siskeudes application on the performance of village government officials. The better the competence of village government officials and the utilization of Siskeudes, the better the performance of village government officials, and vice versa. This means that the better the competence in mastering the Siskeudes application owned by the apparatus, the better the performance of the village government. According to Gordon (1998) said that there are at least 6 elements contained in the concept of competence, namely knowledge, understanding, abilities, values, attitudes, and interests in mastering information technology systems.

One of the policies of the central government, provincial governments, and district governments to support village independence is by providing village flexibility to obtain direct financing from the APBN, Provincial APBD and Regency APBD as village income. The village also has some legitimate village original income. From these various sources of income is the Village budget. The village budget must be managed by the village apparatus in accordance with applicable regulations.

Village finance is a strategic thing for the village as well as for the government, what happens in the village actually shows how the financial pattern in the village is carried out by village officials whose planning must be prepared with the village community because in the implementation and management of village finances it is managed based on the principle of transparency, accountable, participatory to orderly and disciplined budget. Meanwhile, village financial management is a whole series of activities starting from the planning, implementation, administration, reporting and accountability stages which are carried out in one fiscal year, starting from January 1 to December 31.

The village in implementing the Siskeudes application has carried out thoroughly and in the process of importing and reporting, it is an accountability process that is relevant and in carrying out the application it is well structured.

Interest in financial management on the performance of village officials in managing village finances, village officials can make financial reports effectively and efficiently so that the presentation of financial reports can be completed in a predetermined time. This is a challenge for village officials in completing village financial reports as decision-making information for designing long-term or short-term development.

Village officials in making financial reports starting from the planning, implementation, administration, reporting and accountability stages using the Siskeudes application are indeed much better. Properly processed finances reflect the timeliness in planning the APBDes and transparent village financial reporting, so that village development results are obtained.

Utilization of information technology is the behavior/attitude of using information technology to complete tasks and improve performance. Utilization of information

technology according to Thomson et.al. (1991) in Wijana (2007) is the benefit expected by users of information systems in carrying out their duties or behavior in using technology when doing work. The measurement is based on the intensity of utilization, the frequency of use and the number of applications or software used. the use of appropriate information technology and supported by the expertise of the personnel who operate it can improve the performance of the company as well as the performance of the individual concerned. Utilization of information technology includes (a) data processing, information processing,

This study was conducted to determine the competence of the village apparatus on the effect of using the village financial system application by village officials on the performance of village government in Pulang Pisau Regency, which is still influential and very valid and significant. Yuliani (2014) and Anggiriawan at al. (2018) concluded that the competence possessed by human resources is still low and needs to be improved. Researchers suspect that there are cultural differences, such as behavior in everyday life, thus this research is expected to reflect inter-regional results in the use of village financial system applications in village government. From the description of the research above, it is also found in this study that there are variables that have an effect but are not significant on the performance of village government. It is suspected that there are cultural differences such as behavior in everyday life. Tarjo (2020) the influence of human resource competence and the use of information technology on the performance of the village apparatus. From the results of this research, the competence or ability of village level government officials and supported by the use of technology has a positive impact on producing performance for village level implementers, namely village officials.

Based on the description above that the competence of the village apparatus in the use of village financial system applications has an effect on the performance of the village government. Furthermore, the results of the analysis show that there is a positive significant effect of the competence variable of the village apparatus, the utilization of the village financial system application on the performance of the village government. There is a variable using the village financial system application that affects the performance of the village government, the possibility of cultural differences, such as behavior in everyday life. an independent village government will always improve the competence of the village apparatus in the village financial application system to improve the performance of the village apparatus.

Characteristics and ability work which covers aspects of knowledge, skills and an attitude according to the duties and or functions of the position in using the village financial system application is very necessary in managing village finances. If the village apparatus cannot operate, the preparation of financial reports will be slow so that it will have an impact on the performance of other village apparatus and even the village development process will be hampered.

CONCLUSION

Based on the results of the research that has been carried out, it is concluded that there is an influence of village apparatus competence on the utilization of village financial applications and on the performance of village government apparatus. In addition, the utilization of the village financial system application affects the performance of the village government apparatus, and the competence of the village apparatus affects the performance of the village government apparatus through the use of the village financial system application.

LIMITATION

The research still uses limited research subjects, namely the representation of village governments from 8 sub-districts in Pulang Pisau Regency. In addition, the samples taken were village prangak in 8 sub-districts as many as 72 people. Another limitation is that only three variables are taken, namely the competence of the village apparatus, the utilization of the village financial system application and the performance of the village government. Therefore, it is necessary to be careful in generalizing the results of the study in different conditions and subjects. But the results of this study can at least be used as input for the village government in Pulang Pisau Regency in improving the performance of their village apparatus, but it is also necessary to study other factors that may be able to improve the performance of village apparatus in the future.

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