



Literature Review The Effect of Organizational Internal Control, Leadership Style and Organizational Commitment on Managerial Performance

M. Ridho Mahaputra

Student of Economic and Business Faculty, University of Mercu Buana, Jakarta, Indonesia, email:

ridhomahaputra26@gmail.com

Corresponding Author: M. Ridho Mahaputra

Abstract: The Literature Review article on the Effect of Organizational Internal Control, Leadership Style and Organizational Commitment on Managerial Performance is a scientific article that is useful in building research hypotheses regarding the influence between variables that will be used in further research, within the scope of Human Resource Management. The method of writing this Literature Review article is the library research method, which is sourced from online media such as Google Scholar, Mendeley and other academic online media. The results of this Literature Review article are that: 1) Organizational Internal Control has an effect on Managerial Performance; 2) Leadership Style has an effect on Managerial Performance; and 3) Organizational Commitment has an effect on Managerial Performance. Apart from these 3 exogenous variables that affect managerial performance endogenous variables, there are other factors including motivation, management control system and skills.

Keywords: Organizational Internal Control, Leadership Style, Organizational Commitment, Managerial Performance

INTRODUCTION

One of the important management activities is to fully understand the system in order to take the right decisions that will improve the overall system results within certain limits. The problems that arise often require the right decision making. Decision making is the first step what a manager will do for the problems that occur and produce various alternatives so that problems can be resolved. Along with the rapid growth and development of the economy in Indonesia, the competition among entrepreneurs is also getting tougher. Each - each trying to fix the performance of the company / organization in all aspects contained within a company organization. In general, performance is defined as a person's success in carrying out a job. Performance is a person's success in carrying out a task. Performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with

their respective authorities and responsibilities, in an effort to achieve the goals of the organization concerned legally, not violating the law and in accordance with morals and ethics. To improve performance, one of the efforts made is to strengthen the internal control system. This is because the internal control system plays a very important role, especially in managing the company. In addition, from observations related to work experience, namely the working period of managers/employees who have not been too long ranging from 1 to 2 years, the level of knowledge possessed by managers and employees is not yet optimal, and the lack of mastery of the work used in the field of work that affects the results. work. Managers must have a leadership spirit which is an ability, process and art. This refers to an activity or activity that must be done to influence other people to behave in a certain way. Where successful leaders are leaders who spend time building collaboration across all organizational functions and talking to others informally about the importance of projects and priorities.

Based on empirical experience because many have done other research, it is difficult to find supporting articles in research as previous research or as relevant research. Articles as relevant researchers are needed to strengthen the theory under study, to see the relationship between variables and build hypotheses, also very much needed in the discussion section of research results. This article examines the effect of Organizational Internal Control, Leadership Style and Organizational Commitment on Managerial Performance, a study of Human Resource Management Literature.

Formulation of problem

Based on the background, the problems to be discussed can be formulated in order to build hypotheses for further research, namely:

1. Does Organizational Internal Control affect Managerial Performance ?.
2. Does Leadership Style Affect Managerial Performance ?.
3. Does Organizational Commitment affect Managerial Performance ?.

LITERATURE REVIEW

Managerial Performance

Managerial performance is the result of work that can be achieved by a person or group of people in a company in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not violating the law and not contrary to morals and ethics (Afandi, 2018). Dimensions and indicators of performance are quantity of work, quality of work, efficiency, work discipline, initiative and thoroughness. (Afandi, 2018).

Managerial performance is a real behavior that is displayed by everyone as work performance produced by employees according to their role in the company ((Rivai, 2012). The dimensions or indicators are ability and motivation factors ((Rivai, 2012)

Managerial Performance is the result of work produced, attendance, company regulations, and communication. Many motivational theories put forward by experts are intended to provide a description that leads to what humans and humans actually will be like (Hasibuan, 2016). Dimensions and indicators of work produced, attendance, company regulations and communication. (Hasibuan, 2016)

This Managerial Performance has been widely studied by previous researchers including: (Reysa, Fitroh, Wibowo, & Rustanti, 2022) dan (Hidayati & Dianawati, 2017)

Organizational Internal Control

Organizational internal control is internal control includes organizational structure, methods and measures that are coordinated to maintain organizational wealth, check the

accuracy and reliability of accounting data, encourage efficiency and encourage management policies. (Mulyadi, 2014).

The organization's internal control is a set of policies or procedures to protect company assets or assets from all forms of abuse, ensure the availability of accurate company accounting information, and ensure that all legal provisions (regulations) and all management policies have been complied with or carried out as intended. should be by all employees of the company. (Herry, 2016).

The dimensions or indicators of the organization's internal control are the control environment, risk assessment, control activities, information and communication. (Agoes, 2009).

Organizational internal control has been widely studied by previous researchers, including: (Hidayati & Dianawati, 2017).

Leadership Style

Leadership style is an activity to influence people so that they want to work together to achieve the desired goals (Paramita, 2017). Dimensions or indicators of leadership style are Decision Making Ability, Motivating Ability, Communication Ability, Ability to Control Subordinates, Responsibility and Emotional Control Ability. (Paramita, 2017)

Leadership style is behavior and strategy, as a result of a combination of philosophies, skills, traits, attitudes, which are often applied by a leader when he tries to influence the performance of his subordinates (Kumala, H. R., & Agustina, 2018). Dimensions or indicators of leadership style are Decision Making Ability, Motivating Ability, Communication Ability, Ability to Control Subordinates, Responsibility and Emotional Control Ability. (Kumala, H. R., & Agustina, 2018).

Leadership styles have been widely studied by previous researchers, including: (Nurpati, 2020), (F. Saputra, 2021), (Suharyono & Ali, 2015).

Organizational Commitment

According to Indra Kharis (2010) organizational commitment is a condition where an employee sided with a particular organization with the aim and desire to maintain membership in the organization. So high job involvement means siding with an individual's particular job.

According to Kaswan (2017) Organizational Commitment is a measure of the willingness of employees to stay in a company in the future.

Indicators of Organizational Commitment according to Lincoln and Bashaw (in Sopiah, 2008) are: employee willingness, employee loyalty and employee pride in the organization.

Organizational Commitment has been studied by previous researchers, namely: (F. Saputra & Mahaputra, 2022a), (Ali, Sastrodiharjo, & Saputra, 2022), (F. Saputra, 2022a).

Table 1. Relevant Previous Research Results

No	Author (year)	Previous Research Results	Similarity with this article	Difference with this article
1	(Setiawan & Pratama, 2019)	Leadership style, effective communication and decision making have a positive and significant impact on managerial performance	Leadership style & decision making affect managerial performance	Organizational internal control, work experience affect decision making

2	(Kusumastuti, 2008)	experience, commitment, ethics and gender to decision making	work experience influences decision making	Organizational internal control, leadership style affects managerial performance
3	(Wahyuningsih, 2018)	The influence of organizational culture and leadership style on performance	leadership style on performance	Organizational internal control, work experience affect decision making
4	(Paramita, 2017)	The influence of leadership style on employee performance	The influence of leadership style on employee performance	Organizational internal control, work experience affect decision making
5	(Talalu, 2016)	The Effect of Participatory Leadership Style on Decision Making	Influence of Leadership Style on Decision Making	Organizational internal control, work experience affect Managerial Performance
6	(Hidayati & Dianawati, 2017)	Internal Control as a Moderating Variable on the Effect of Decentralization on Managerial Performance	Internal Control on Managerial Performance	Work experience, leadership style affects decision making
7	(Setiawan & Pratama, 2019)	The influence of leadership style, effective communication and decision making on employee performance	Leadership style, decision making on employee performance	Work experience, on decision making

RESEARCH METHODS

The method of writing scientific articles is the qualitative method and literature review (Library Research). Assessing theory and the relationship or influence between variables from books and journals both offline in the library and online sourced from Mendeley, Google Scholar and other online media.

In qualitative research, literature review must be used consistently with methodological assumptions. This means that it must be used inductively so that it does not direct the questions posed by the researcher. One of the main reasons for conducting qualitative research is that the research is exploratory, (Ali & Limakrisna, 2013). In the next stage, it will be discussed in depth in the section entitled "Related literature" or "library review" (Review literature), as the basis for formulating hypotheses and in the final stage these two literatures become the basis for comparing the results and findings. findings revealed in research. (H. Ali & Limakrisna, 2013)

DISCUSSION

Based on relevant theoretical studies and previous research, the discussion of this literature review article in the concentration of Human Resource Management includes:

1. The Effect of Organizational Internal Control on Managerial Performance

Organizational internal control affects managerial performance, where the dimensions or indicators of organizational internal control control environment, risk assessment, information and communication control activities (Agoes, 2009) affect the dimensions or indicators of Managerial Performance, namely quality, quantity, implementation of duties and responsibilities. (A.A Anwar Prabu Mangkunegara, 2012) (Terry, George R., Rue, 2014).

To improve managerial performance by paying attention to the organization's internal control, what must be done by management must be in accordance with facts, experience, authority and rationale in assessing and improving performance, which is in accordance with research conducted by (Hidayati & Dianawati, 2017).

Organizational internal control has an effect on managerial performance, this is in line with research conducted by: (Nur Azlina dkk, 2014) dan (Hidayati & Dianawati, 2017), (Pusparani, Amin, & Ali, 2021).

2. The Effect Leadership Style on Managerial Performance

Leadership style has an effect on managerial performance, where the dimensions or indicators of leadership style are analytical, communication, courage and responsibility. (A.A Anwar Prabu Mangkunegara, 2012)

To improve managerial performance by paying attention to leadership style, what management must do is pay attention to analytics, communication of courage and responsibility in leading the company, which is in line with research conducted by (Setiawan & Pratama, 2019).

Leadership style affects managerial performance, this is in line with research conducted by: (Wahyuningsih, 2018), (Setiawan & Pratama, 2019) dan (Talalu, 2016), (Lantu & Irfana, 2019), (Suharyono & Ali, 2015), (Mukhtar, M., Ali, H., & Jannah, 2016), (Kumala, H. R., & Agustina, 2018).

3. The Effect of Organizational Commitment on Managerial Performance

Organizational commitment is a determination or organizational promise that must be carried out continuously until the achievement of organizational goals. The purpose of organizational commitment itself is for employees in the organization to work in totality, increasing employee initiative in realizing organizational goals.

Organizational Commitment affects Managerial Performance, this is in line with research conducted by: (F. Saputra & Mahaputra, 2022b), (Andini, 2010), (F. Saputra & Ali, 2022), (H. Kurniawan, 2022), (Andhika, 2018).

Conceptual Framework

Based on the formulation of the problem, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for this article is obtained as follows:

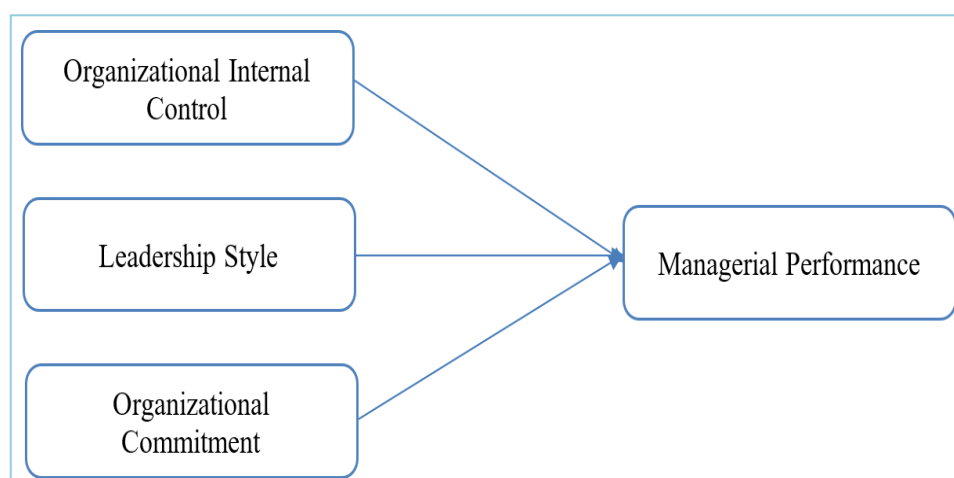


Figure 1. Conceptual Framework

Berdasarkan gambar *conceptual framework* diatas, maka: Pengendalian Internal Organisasi, Gaya Kepemimpinan dan Komitmen Organisasi berpengaruh terhadap Kinerja Manajerial.

Selain dari variabel Pengendalian Internal Organisasi, Gaya Kepemimpinan dan Komitmen Organisasi yang berpengaruh terhadap Kinerja Manajerial, terdapat faktor lain yang berpengaruh terhadap Kinerja Manajerial, antara lain:

- 1) Motivation: (Syauket, Karsono, & Atmoko, 2022), (F. Saputra & Mahaputra, 2022a), (D. Kurniawan, 2020), (Kurniawan, S., & Zen, 2021), (Sjafrizal, Dwinarko, & Madonna, 2020), (Imaddudin, Sitanggang, Bachtiar, & Priyadi, 2022), (R. Saputra & Dhianty, 2022b), (Sulistyanto, Dwinarko, Sjafrizal, & Mujab, 2020), (Athalarik & Zahra, 2021), (Erviani, Suciati, & Pohan, 2019), (Ala, 2017), (Putra, Lawanis, Ala, & Bahtra, 2022).
- 2) Education: (Karsono, 2018), (Ali et al., 2022), (Lantu & Irfana, 2019), (F. Saputra, 2022b), (Kainde, Saimima, & Yurnal, 2021), (Atmoko & Noviriska, 2022), (Iksan, Imaddudin, & Athalarik, 2022), (A Zen, 2019), (Sumarno Manrejo, Moeljadi, Surachman, & Sudjatno, 2020), (Dhianty, 2022), (Dwinarko, 2019), (Riyani, Sitanggang, & Novrian, 2008), (Widiantoro, Nursyamsi, & Imaddudin, 2021), (Imaddudin & Susanto, 2020), (Sinthya, Dwinarko, & Pohan, n.d.), (Ala, Prawira, Prabowo, & Gemaël, 2021).
- 3) Skill: (Kurniawan, S., & Zen, 2021), (Sumarno Manrejo & Ariandien, 2022), (R. Saputra & Dhianty, 2022a), (Nugraha, Rahmi, & Balsa, 2017), (Athalarik & Susanto, 2020).
- 4) Organizational Culture: (Karsono, Suraji, & Sastrodiharjo, 2022), (F. Saputra & Mahaputra, 2022b), (Kurniawan, D., Putra, C. I. W., & Sianipar, 2021), (Andrian et al., 2021), (R. Saputra & Dhianty, 2022b), (Muzzamil, Fatimah, & Hasanah, 2021), (Irfana, T. B., Adam, H., & Mirza, 2018), (Sianipar, 2019), (Sumarno Manrejo, 2019), (Dhianty, 2018), (Sjafrizal et al., 2020), (Iksan et al., 2022), (Imaddudin, 2020).
- 5) Work Environment: (Hartadi, 2018), (F. Saputra, 2022a), (Ilhamalimy & Ali, 2021), (S Manrejo & Fitaningsih, 2021), (Agustian Zen, Sukaesih, & Malik, 2022), (Dhianty, 2021), (Soetoto, 2018), (Sumarno Manrejo & Sebayang, 2021), (Dhianty, 2021), (Sinaga, Madonna, & Novrian, 2020).

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the problem formulation, theoretical study and discussion above, the researcher can conclude hypotheses for further research, namely:

1. Organization Internal Control affect Managerial Performance.
2. Leadership Style affect Managerial Performance.
3. Organizational Commitment affect Managerial Performance

Recommendation

Based on the conclusions above, there are other factors that can be used to develop hypotheses in further research that related Managerial Performance, namely: Work environment, organizational culture, skill, education and motivation.

BIBLIOGRAPHY

- A.A Anwar Prabu Mangkunegara. (2012). *Manajemen Sumber Daya Manusia*. Bandung: : PT. Remaja Rosdakarya.
- Afandi, P. (2018). *Manajemen Sumber Daya Manusia (Teori, Konsep dan Indikator)*. Riau: Zanafa Publishing.
- Agoes, S. dan E. T. (2009). *Akuntansi Perpajakan*. Salemba Empat.
- Ala, F. (2017). PENGARUH MODEL PENGAJARAN DAN TINGKAT KEBUGARAN

- JASMANI TERHADAP KETERAMPILAN TEKNIK DASAR SEPAKBOLA ATLET SEKOLAH SEPAKBOLA PUTRA WIJAYA. *UNES Journal of Education Scienties*, 1(1), 10–19.
- Ala, F., Prawira, A. Y., Prabowo, E., & Gemaël, Q. A. (2021). Model Pembelajaran Olahraga Renang Anak Usia Dini: Literature Review. *JSPEED*, 4(01), 19–26. <https://doi.org/10.31949/educatio.v7i2.995>
- Ali, H., Sastrodiharjo, I., & Saputra, F. (2022). Pengukuran Organizational Citizenship Behavior : Beban Kerja , Budaya Kerja dan Motivasi (Studi Literature Review). *Jurnal Ilmu Multidisiplin*, 1(1), 83–93.
- Andhika, R. (2018). Pengaruh Komitmen Organisasi Dan Pengawasan Terhadap Disiplin Kerja Karyawan Pada PT Artha Gita Sejahtera Medan. *Jurnal Manajemen Tools*, 9(1), 95–103.
- Andini, R. (2010). Analisis Pengaruh Kepuasan Gaji, Kepuasan Kerja, Komitmen Organisasional terhadap Turnover Intention (Studi Kasus Pada Rumah Sakit Roemani Muhammadiyah Semarang). *Majalah Ilmiah Universitas Pandanaran*, 8(16), 1–10. Retrieved from <http://jurnal.unpand.ac.id/index.php/dinsain/article/view/54>
- Andrian, A., Supardi, Jumawan, Hadita, Ch. Indra Putra, W. Widjanarko, ... Hafizah. (2021). Peningkatan Kemampuan Guru Melalui Pelatihan Kewirausahaan Dan Motivasi Model Pembelajaran Daring. *Jurnal Abdimas Ekonomi Dan Bisnis (JAmEB)*, 1(2), 33–38. <https://doi.org/10.31599/jameb.v1i2.889>
- Athalarik, F. M., & Susanto, A. (2020). REPRESENTASI MULTIKULTURALISME DALAM SEPAK BOLA PRANCIS MASA KINI. *WACANA: Jurnal Ilmiah Ilmu Komunikasi*, 19(1), 12–23.
- Athalarik, F. M., & Zahra, F. (2021). ANALISIS FRAMING PEMBERITAAN MEDIA ONLINE MENGENAI MUNDURNYA RATU TISHA DARI JABATAN SEKRETARIS JENDERAL PSSI. *Syntax Idea*, 3(12), 2581–2598.
- Atmoko, D., & Noviriska. (2022). PERAN PEMUDA DALAM MENCEGAH BAHAYA NARKOBA DAN PORNOGRAFI DI KELURAHAN RAWAJATI, KECAMATAN PANCORAN, JAKARTA SELATAN. *Jurnal Pengabdian Kepada Masyarakat*, 2(1), 62–67.
- Dhianty, R. (2018). Pemberlakuan POJK Nomor 77 Tahun 2016 tentang Layanan Pinjam Meminjam Uang Berbasis Teknologi Informasi Suatu Kajian Berdasarkan Teori Hukum Pembangunan. *Scripta : Jurnal Kebijakan Publik Dan Hukum*, 1(1), 25–42. Retrieved from <http://journal.puskapkm.org/index.php/scripta/article/view/5>.
- Dhianty, R. (2021). Tanggung Jawab Kurir dalam Transaksi Perdagangan Elektronik (e-commerce) dengan Metode Pembayaran Cash on Delivery (COD) dalam Perspektif Hubungan Keagenan. *Jurnal Sosial Dan Budaya Syar-I*, 1(1), 213–226. <https://doi.org/10.15408/sjsbs.v9i1.24671>
- Dhianty, R. (2022). Kebijakan Privasi (Privacy Policy) dan Peraturan Perundang-Undangan Sektor Platform Digital vis a vis Kebocoran Data Pribadi. *SCRIPTA Jurnal Kebijakan Publik Dan Hukum*, 2(1), 186–199.
- Dwinarko, D. (2019). Drama of Social Media Political Actors in Democracy Facebook Public Space and Democratic Practices in the 2019 Presidential Debate in Indonesia. *Advances in Social Sciences, Education and Humanities Research*, 343, 106–110.
- Erviani, R. S., Suciati, T. N., & Pohan, A. (2019). KONSEP DIRI ANGGOTA DEWAN PEREMPUAN DPR RI (Studi Interaksionisme Simbolik Tentang Konsep Diri Anggota Dewan Perempuan DRR RI Dari Kalangan Selebritas Periode 2014-2019). *Ubhara J*, 97–107. <https://doi.org/10.1037/0033-2909.126.1.78>
- Hartadi, W. (2018). Analisis Pengaruh Persepsi Harga, Kualitas Produk Dan Citra Merek Terhadap Kepuasan Pelanggan Sepeda Motor Sport Yamaha Yzf-R25 Di Kota Cilegon.

- Journal Industrial Servicess*, 4(1), 113–117. <https://doi.org/10.36055/jiss.v4i1.4097>
- Hasibuan, M. S. . (2016). *Manajemen Sumber Daya Manusia* (Edisi Revi). Jakarta: Penerbit PT Bumi Aksara.
- Hidayati, N., & Dianawati, W. (2017). Pengendalian Internal Sebagai Variabel Moderasi Pada Pengaruh Antara Desentralisasi Terhadap Kinerja Manajerial. *Berkala Akuntansi Dan Keuangan Indonesia*, 2(2), 54–72. <https://doi.org/10.20473/baki.v2i2.5344>
- Iksan, N., Imaddudin, & Athalarik, F. M. (2022). Komunikasi Nusantara Komunikasi Pemasaran sebagai Upaya Rebuilding Image Pizza Hut Restoran di Masa Pandemi Covid-19. *Jurnal Komunikasi Nusantara*, 4(1), 1–9.
- Ilhamalimy, R. R., & Ali, H. (2021). Model Perceived Risk and Trust: E-Wom and Purchase Intention (the Role of Trust Mediating in Online Shopping in Shopee Indonesia). *Dinasti International Journal of Digital Business Management*, 2(2), 204–221. <https://doi.org/10.31933/dijdbm.v2i2.651>
- Imaddudin, I. (2020). Fear of Missing Out (FoMO) dan Konsep Diri Generasi Z: Ditinjau Dari Aspek Komunikasi. *Journalism, Public Relation and Media Communication Studies Journal (JPRMEDCOM)*, 2(1), 24–39.
- Imaddudin, Sitanggang, A. O., Bachtiar, A. K. M. I. P., & Priyadi, R. (2022). Hubungan antara istilah informasi penanganan covid-19 di media berita online dengan sikap masyarakat desa cimanggis kecamatan bojonggede kabupaten bogor. *COMMUNIQUE: Jurnal Ilmiah Ilmu Komunikasi*, 4(2), 56–68.
- Imaddudin, & Susanto, T. (2020). Pembangunan Partisipasi Politik Generasi Muda Melalui Website dan Twitter Jejak Parlemen. *CHANNEL: Jurnal Komunikasi*, 8(1), 17–24. <https://doi.org/10.12928/channel.v8i1.15014>
- Irfana, T. B., Adam, H., & Mirza, M. A. (2018). The Survey of Household Empowerment and Small-scale Households in Southeast Sulawesi through Rural Banks (BPR) in Mobilizing Rural Economy. In *Conference Proceedings Jakarta Indonesia, ICABE 2018*.
- Kainde, B. I. S., Saimima, I. D. S., & Yurnal. (2021). Rekonstruksi Pasal 66 Ayat (3) Undang-Undang No. 29 Tahun 2004 Tentang Undang-Undang Praktik Kedokteran Terkait Tata Cara Pengaduan Tindakan Malapraktik Dokter di Indonesia. *Jurnal Hukum Sasana*, 7(2), 309–320. <https://doi.org/10.31599/sasana.v7i2.807>
- Karsono, B. (2018). Gerakan Islam Radikal di Sulawesi Selatan: Pola Rekrutmen dan Pola Gerakan Komite Persiapan Penegakan Syariat Islam (KPPSI) dan Laskar Jundullah. *Jurnal Keamanan Nasional*, IV(2), 231–246. <https://doi.org/10.21580/WS.23.1.220.2>
- Karsono, B., Suraji, R., & Sastrodiharjo, I. (2022). The Influence of Leadership Spirituality to Improving the Quality of Higher Education in Indonesia. *International Journal of Social Sciences and Humanities Invention*, 9(01), 6832–6841.
- Kumala, H. R., & Agustina, T. (2018). *Pengaruh Gaya Kepemimpinan Terhadap Prestasi Kerja Pegawai Pada Dinas Arsip dan Perpustakaan Daerah Kabupaten Bogor*.
- Kurniawan, D., Putra, C. I. W., & Sianipar, P. B. H. (2021). Analysis Of Company Performance with The Approach Balanced Scorecard in Bank Xyz. *Review of International Geographical Education Online*, 11(7).
- Kurniawan, S., & Zen, A. (2021). Impact of Servicescape to Visitor's Loyalty to Revisit Botani Square Mall Bogor. *International Conference on Global Optimization and Its Applications*, 1(1).
- Kurniawan, D. (2020). *Effect of Internal Control of Sales system on company performance (Case Study of PT Stainless Steel Primavalue)*.
- Kurniawan, H. (2022). LITERATURE REVIEW : ANALISIS KINERJA PEGAWAI MELALUI KOMITMEN ORGANISASI KOMPENSASI DAN MOTIVASI. *Jurnal Ekonomi Manajemen Sistem Informasi*, 3(4), 426–441.

- Kusumastuti, R. D. (2008). Pengaruh Pengalaman, Komitmen Profesional, Etika Organisasi, Dan Gender Terhadap Pengambilan Keputusan Etis Auditor. In *Fakultas Ekonomi dan Ilmu Sosial UIN Syarif Hidayatullah Jakarta*.
- Lantu, R. Z., & Irfana, T. B. (2019). Kepemimpinan dan Kepuasan Kerja Dampaknya Terhadap Kinerja Guru. *Jurnal Ilmiah Manajemen Ubhara*, 6(1), 54–63. <https://doi.org/10.31599/jmu.v6i1.494>
- Manrejo, S., & Fitarningsih, R. (2021). TUKIN PAYMENT ANALYSIS TO EMPLOYEES IN THE INFORMATION AND COMPLAINTS SERVICES OFFICE DIRECTORATE GENERAL OF TAXATION OF THE REPUBLIC OF INDONESIA. *Management Research Studies Journal*, II(20), 55–66. Retrieved from <http://journal.perbanas.id/index.php/mrsj/article/view/364>
- Manrejo, Sumarno. (2019). Analysis of Tax Compliance with Intervening Variable Pmk Number 91 of 2015 in Jakarta Central Tax Service Office. *Journal of Business and Economics*, 10(10), 981–991. [https://doi.org/10.15341/jbe\(2155-7950\)/10.10.2019/006](https://doi.org/10.15341/jbe(2155-7950)/10.10.2019/006)
- Manrejo, Sumarno, & Ariandiyen, T. (2022). Perencanaan Pajak Penghasilan Pasal 21 PT 8wood International Group. *Oikonomia: Jurnal Manajemen*, 18(1), 47–57. Retrieved from <http://dx.doi.org/10.47313/oikonomia.v18i1.1512>
- Manrejo, Sumarno, Moeljadi, Surachman, & Sudjatno. (2020). Model of Tax Compliance Based on Intention to Pay Tax. *International Journal of Innovation, Creativity and Change*, 14(8), 52–70.
- Manrejo, Sumarno, & Sebayang, D. R. (2021). Analisis Implementasi Perencanaan Ppn dan Ppnbm Pada Pt Astragraphia Xprins Indonesia. *AKURASI: Jurnal Riset Akuntansi Dan Keuangan*, 3(3), 197–210. Retrieved from <https://doi.org/10.36407/akurasi.v3i3.430>
- Mukhtar, M., Ali, H., & Jannah, S. (2016). Analisis Pengaruh Gaya Kepemimpinan dan Budaya Organisasi Terhadap Pengembangan Karir Kementerian Agama Provinsi Jambi. *IOSR Jurnal Bisnis Dan Manajemen (IOSR-JBM)*, 18(11), 65–74.
- Mulyadi. (2014). . *Auditing* (Edisi 6; Buku 1, ed.). Jakarta: Salemba Empat.
- Muzzamil, F., Fatimah, S., & Hasanah, R. (2021). Pengaruh Lingkungan Terhadap Perkembangan Sosial Emosional Anak. *MURANGKALIH: Jurnal Pendidikan Anak Usia Dini*, 1(2), 1–20.
- Nugraha, A. C. W., Rahmi, H., & Balsa, Y. (2017). Dinamika Psikologis Berhadapan dengan Kematian pada Petugas Palang Hitam. *Jurnal Ilmiah Psikologi MIND SET*, 8(01), 1–10.
- Nur Azlina dkk. (2014). *PENGARUH GOOD GOVERNANCE DAN PENGENDALIAN INTERN*.
- Nurpati, B. (2020). Meningkatkan efektivitas kerja melalui kepemimpinan dan pengawasan kerja di Kelurahan Duren Jaya Kota Bekasi. *Jurnal Ilmiah Manajemen Ubhara*, 2(1), 30–36.
- Paramita, L. (2017). Pengaruh Gaya Kepemimpinan Terhadap Kinerja Pegawai Badan Penelitian Dan Pengembangan Daerah Provinsi Kalimantan Timur. *EJournal Administrasi Negara*, 5, 6168–6182.
- Pusparani, M., Amin, S., & Ali, H. (2021). the Effect of Work Environment and Job Satisfaction on Employee Performance With Organizational Commitment As an Intervening Variable At the Department of Population Control and Family Planning Sarolangun Regency. *Dinasti International Journal of Management Science*, 3(2), 202–219. <https://doi.org/10.31933/dijms.v3i2.1016>
- Putra, A. N., Lawanis, H., Ala, F., & Bahtra, R. (2022). Efektivitas Model Latihan Small Sided Games Terhadap Peningkatan Keterampilan Teknik Dasar Sepakbola Siswa Ssb Usia 12 Tahun. *Jurnal Sporta Saintika*, 7(1), 111–120. <https://doi.org/10.24036/sporta.v7i1.218>
- Reysa, R., Fitroh, U., Wibowo, C. R., & Rustanti, D. (2022). Determinasi Kebijakan Dividen

- Dan Kinerja Perusahaan : Kepemilikan Manajerial Dan Kinerja Keuangan (Literature Review Manajemen Keuangan). *Jurnal Manajemen Pendidikan Dan Ilmu Sosial*, 3(1), 364–374.
- Riyani, A. D., Sitanggang, A. O., & Novrian. (2008). Pengaruh Selebgram Endorser Online Shop di Instagram Terhadap Citra Perusahaan Vanilla Hijab. *Ubhara Jaya Press*, 41–54.
- Saputra, F. (2021). Leadership , Communication , And Work Motivation In Determining The Success Of Professional Organizations. *Journal of Law Politic and Humanities*, 1(2), 59–70.
- Saputra, F. (2022a). Analysis of Total Debt , Revenue and Net Profit on Stock Prices of Foods And Beverages Companies on the Indonesia Stock Exchange (IDX) Period 2018-2021. *Journal of Accounting and Finance Management*, 3(1), 10–20. <https://doi.org/https://doi.org/10.38035/jafm.v3i1>
- Saputra, F. (2022b). The Role of Human Resources , Hardware , and Databases in Mass Media Companies. *International Journal of Advanced Multidisciplinary*, 1(1), 45–52.
- Saputra, F., & Ali, H. (2022). PENERAPAN MANAJEMEN POAC: PEMULIHAN EKONOMI SERTA KETAHANAN NASIONAL PADA MASA PANDEMI COVID-19 (LITERATURE REVIEW MANAJEMEN POAC). *Jurnal Ilmu Manajemen Terapan*, 3(3), 316–328. <https://doi.org/10.31933/jimt.v3i3>
- Saputra, F., & Mahaputra, M. R. (2022a). EFFECT OF JOB SATISFACTION , EMPLOYEE LOYALTY AND EMPLOYEE COMMITMENT ON LEADERSHIP STYLE (HUMAN RESOURCE LITERATURE STUDY). *Dinasti International Journal of Management Science*, 3(4), 762–772.
- Saputra, F., & Mahaputra, M. R. (2022b). Relationship of Purchase Interest , Price and Purchase Decisions to IMEI Policy (Literature Review Study). *Journal of Low Politic and Humanities*, 2(2), 71–80.
- Saputra, R., & Dhianty, R. (2022a). Investment License and Environmental Sustainability In Perspective of Law Number 11 the Year 2020 Concerning Job Creation. *ADMINISTRATIVE AND ENVIRONMENTAL LAW REVIEW*, 3(1), 25–36.
- Saputra, R., & Dhianty, R. (2022b). PEMAHAMAN UU CIPTA KERJA DAN IMPLIKASINYA TERHADAP SUSTAINABLE DEVELOPMENT PADA DINAS LINGKUNGAN HIDUP KABUPATEN BEKASI. *Jurnal Pengabdian Kepada Masyarakat*, 1(1), 32–40.
- Setiawan, A., & Pratama, S. (2019). Pengaruh Gaya Kepemimpinan, Komunikasi Efektif Dan Pengambilan Keputusan Terhadap Kinerja Karyawan Pada Cv. Bintang Anugerah Sejahtera. *Jurnal Manajemen Tools*, 11(1), 19–33.
- Sianipar, P. B. (2019). Persepsi terhadap Pengungkapan Sosial, Ekonomi, dan Lingkungan Hidup dalam Memprediksi Kinerja Perusahaan. *Managerial Jurnal Penelitian Ilmu Manajemen*, 2(1).
- Sinaga, B. F., Madonna, M., & Novrian. (2020). PERAN KOMISI PENYIARAN INDONESIA (KPI) PUSAT DALAM MELAKUKAN PENGAWASAN ISI SIARAN PILKADA 2018 (Studi Deskriptif Pada Bidang Pengawasan Isi Siaran KPI di Televisi). *Ubhara Jaya Press*, 1, 180–197.
- Sinthya, D., Dwinarko, & Pohan, A. (n.d.). Daya Tarik Program Sitkom Dunia Terbalik Rcti Episode 96 Terhadap Persepsi Warga Perumahan Borobudur Rt 15 Rw 004 Aren Jaya. *Ubhara Jaya Press*, 198–209.
- Sjafrizal, T., Dwinarko, & Madonna, M. (2020). PELATIHAN TEKNIK PEMASARAN USAHA EKONOMI KREATIF (UEP) PADA KARANG TARUNA KELURAHAN MARGA MULYA KOTA BEKASI. *INTELEKTIVA: Jurnal Ekonomi, Sosial & Humaniora*, 02(02), 19–24.
- Soetoto, E. O. H. (2018). The impact of Indonesia's food law reform on the concept of food

- sovereignty in Indonesia. *IOP Conference Series: Earth and Environmental Science*, 131(1). <https://doi.org/10.1088/1755-1315/131/1/012026>
- Suharyono, & Ali, H. (2015). PENGARUH MOTIVASI, KEDISIPLINAN DAN GAYA KEPEMIMPINAN TERHADAP PRESTASI KERJA PEGAWAI PADA DINAS SOSIAL TENAGA KERJA DAN TRANSMIGRASI KABUPATEN BATANG HARI. *Jurnal Ilmiah Universitas Batanghari Jambi*, 15(2), 78–86.
- Sulistyanto, A., Dwinarko, Sjafrizal, T., & Mujab, S. (2020). STRATEGI KOMUNIKASI PEMASARAN PRODUKSI PERTANIAN JAMUR TIRAM PADA KELOMPOK TANI “ANUGERAH MAKMUR” DI DUSUN CIBUERUM, SERANGPANJANG, KABUPATEN SUBANG. *INTELEKTIVA: Jurnal Ekonomi, Sosial & Humaniora*, 01(11), 99–108.
- Syauket, A., Karsono, B., & Atmoko, D. (2022). Kebijakan Telemudik Bentuk Perlindungan Negara Pada Masyarakat Menuju New Normal Ditengah Pandemi Corona. *Jurnal Kajian Ilmiah*, 22(1), 1–10. <https://doi.org/10.31599/jki.v22i1.696>
- Talalu, M. A. (2016). Pengaruh Kepemimpin Partisipatif Terhadap Pengambilan Keputusan Di Desa Longalo Kecamatan Bulango Utara Kabupaten Bone Bolango. *Manajemen Sumber Daya Manusia*, 1(November), 31–42.
- Terry, George R., Rue, L. W. (2014). *Dasar – Dasar Manajemen*. Jakarta: Ticoalu, Bumi Aksara.
- Wahyuningsih, J. M. dan D. (2018). *PENGARUH BUDAYA ORGANISASI DAN GAYA KEPEMIMPINAN TERHADAP KINERJA KARYAWAN PADA PT. NEURONWORKS INDONESIA BANDUNG*. 2(3), 74–87.
- Widiantoro, A., Nursyamsi, S. E., & Imaddudin. (2021). Pola Komunikasi Interpersonal Satgas COVID-19 dalam Menghadapi Stigma Negatif Pasien COVID-19 di RW 01 Kelurahan Kaliabang Tengah, Bekasi Utara. *JPRMEDCOM: Journalism, Public Relation and Media Communication Studies Journal*, 3(2), 18–27.
- Zen, A. (2019). Analisa Penggunaan ALTMAN Z-SCORE Untuk Mengetahui Potensi Kebangkrutan PT. Bumi Resources Tbk. *Repository LPPMP Ubharajaya*.
- Zen, Agustian, Sukaesih, K., & Malik, A. J. (2022). Analysis of the Effect of the Educational System and Student Motivation in Creating Workforce Competitiveness (A Case Study Facing the Industrial Revolution 4.0). *Technium Social Sciences Journal*, 31, 662–669.