


The Effect Of Management Control System, Work Discipline, Work Motivation, And The Application Of Good Corporate Governance Principles On Employee Performance

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Article Info	ABSTRACT
Keywords: Management Control System, Work Discipline, Work Motivation, Good Corporate Governance, Employee Performance.	This study aims to determine the effect of Management Control System, Work Discipline, Work Motivation and Implementation of Good Corporate Governance Principles on Employee Performance at PT. Asuransi Perisai Listrik Nasional, Jakarta head office. The population of this study were 215 employees of PT Asuransi Perisai Listrik Nasional (Jakarta headquarters). Sampling was carried out using Non Probability Sampling Technique with Purposive Sampling sampling method. The sample determination was calculated using the Slovin formula with the results of 140 respondents. Data collected through a questionnaire with a Likert scale with 4 scales, processed with Microsoft Excel 2019 and data analysis using SPSS version 22. The research method used is multiple linear regression. The results of the study prove that the Management Control System has no effect on Employee Performance, Work Discipline affects Employee Performance, Work Motivation affects Employee Performance and the Principles of Good Corporate Governance affect Employee Performance
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INTRODUCTION

Human resources are the main drivers of an organization's operations. The growth and development of an organization are determined by the presence of its human resources. Human resources should be an important focus in the success of the organization. In a constantly changing business world, organizations must invest in employee development to ensure that they possess the skills and knowledge required to achieve the organization's and business's goals effectively and efficiently. Organizations not only expect employees to be competent and qualified but, most importantly, to work hard and achieve optimal performance results. An important factor in the success of an organization is having employees who are competent and highly enthusiastic about their work (Tandiyono & Panca, 2023).

To assess an employee's performance is called employee performance. Employee performance is the result that can be achieved by an individual or a group of people within a

company, either qualitatively or quantitatively, in accordance with their authority, duties, and responsibilities in efforts to achieve the company's objectives in a legal manner, without violating laws, and in accordance with morals or ethics (Yanti et al., 2022). To achieve good performance results, employees require support from the company they work for. This support comes from organization, provision of work facilities, a comfortable working environment, and organization meant to provide clarity for each person regarding the goals to be achieved and what needs to be done to reach those goals. Everyone needs to have and understand a clear job description and duties. The performance of each individual also heavily depends on the managerial capabilities of the management or leadership, both by building a work system and harmonious industrial relations, as well as developing workers' competencies, and motivating all employees to work optimally.

PT Asuransi Perisai Listrik Nasional is one of the subsidiaries of PT Perusahaan Listrik Negara (PLN) engaged in the insurance sector. Its vision and mission are to provide protection (insurance) for the company's assets and interests to ensure the continuity of electricity availability. However, with the demands of the competitive and dynamic business world, PT Asuransi Perisai Listrik Nasional is also expected to compete to provide insurance services to other free market segments (<https://plninsurance.co.id/>). Insurance companies play a role as a place for risk transfer from the insured to the insurer or insurance company. Therefore, there is a need for qualified human resources with good performance, especially in analyzing risks, to achieve the company's target. The data obtained by the author regarding the target and realization of premiums at PT Asuransi Perisai Listrik Nasional is as follows:

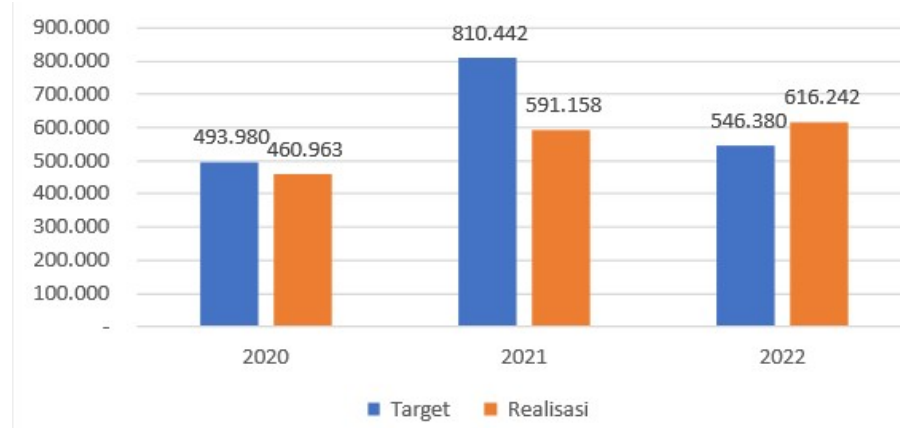


Figure 1. Target & Realization of Premium Data of PT. National Electricity Shield Insurance

From the target and realization data above, there were increases and decreases in both the target and realization aspects at PT. Asuransi Perisai Listrik Nasional. In 2020, the premium target was Rp 493,980,000,000, but the realized premium fell short of the target, reaching Rp 460,963,000,000. In 2021, the premium target was increased to Rp 810,442,000,000, but the realized premium remained below the target at Rp 591,158,000,000. In 2022, the premium target was lowered to Rp 546,380,000,000, yet the realized premium exceeded the target, reaching Rp 616,242,000,000.

The fluctuations occurring each year indicate an unstable company condition and a lack of employee potential to improve production results. This suggests an indication of declining employee performance. Therefore, improvements are necessary to enhance employee productivity, enabling them to meet the company's set targets.

Planning serves as the main guideline in organizational management to ensure that the set objectives are achieved effectively and efficiently. This aligns with the management control system, which functions to ensure that every action taken is in accordance with the predetermined plan (Darmansyah, 2015 in Yustien & Herawaty, 2022). The better the supervision within the management control system, the higher the work quality, ultimately leading to improved employee performance. According to Baharudin et al. (2021), the management control system significantly influences employee performance. In other words, an improvement in the control system will lead to an increase in employee performance, and vice versa.

Work discipline refers to an individual's willingness and awareness to comply with applicable rules and norms. A high level of discipline can accelerate the achievement of company goals, whereas a decline in discipline can hinder and slow down the achievement process (Amalia, 2021). Work discipline also plays a role in improving employee performance. Employees who adhere to rules and time management tend to produce better-quality work, thereby helping the company achieve its goals. Employee compliance with company policies and regulations can influence performance evaluation and ultimately enhance employee performance. Muhammad Ekhsan (2019) asserts that work discipline has a positive and significant impact on employee performance. Thus, the higher the level of employee discipline, the greater the potential for improved performance.

Motivation is a driving force that encourages employees to work enthusiastically and with dedication, without coercion. Motivation is crucial because it is a key factor that drives human behavior to work hard and achieve optimal results (Nurhidayah et al., 2023). Employees who feel valued by their company will be more motivated to work diligently, ultimately improving their skills and work outcomes. As the need for self-development in work motivation increases, work quality also improves, positively impacting employee performance.

Beno & Irawan (2019) conclude that work motivation has a positive influence on employee performance. The higher the work motivation of employees at PT. Asia Pacific Fibers, Tbk, the better their performance. When employees' basic needs, security, safety, social interactions, recognition, self-development, and training are met, their work efficiency, quality, and teamwork abilities also improve.

Every company requires good governance, known as Good Corporate Governance (GCG). Well-implemented GCG is a key indicator of a company's success in achieving its predetermined goals. Good Corporate Governance is based on principles of transparency, accountability, and fairness, in accordance with general business rules and ethics (Umar et al., 2023). The greater the application of fairness in Good Corporate Governance, the stronger

the trust and responsibility of employees, which supports their productivity and ultimately enhances work quality. This leads to a positive impact on employee performance.

METHODS

According to Abdullah et al. (2023), the population in a study refers to the entire set of objects that are the subject of research, which may include living beings, objects, phenomena, test values, or events used as data sources representing specific characteristics. In this study, the population consists of all employees working at PT. Asuransi Perisai Listrik Nasional Head Office in Jakarta, totaling 215 employees. The population can also be defined as the entire unit of analysis with particular characteristics to be examined further, where the unit of analysis itself is the entity or subject that becomes the focus of the study.

Given the constraints of time, resources, and budget, researchers cannot always observe an entire population. Therefore, this study employs a non-probability sampling technique, specifically purposive sampling, which is selected based on specific criteria to ensure the sample adequately represents the population. The criteria established for this study include employees of any gender who have worked at the company for at least one year.

To determine the number of samples used in this study, calculations were carried out using Yamane's formula, as explained by Azuar Juliandi & Irfan (2014). Based on a total population of 215 employees and an accepted margin of error of 10% (0.1), resulting in a 90% accuracy level, the appropriate sample size was determined to be 140 employees. Thus, 140 respondents were selected to represent the population of PT. Asuransi Perisai Listrik Nasional Head Office in Jakarta in this study.

In the research process, data collection techniques play a crucial role in obtaining relevant information. Sugiyono (2017) states that data collection methods can be conducted through various means, including interviews, questionnaires, observations, or a combination of these techniques. In this study, the data collection method used is a survey based on the Likert scale, in which respondents provide responses to structured questionnaires distributed online via Google Forms. According to Abdullah et al. (2023), the Likert scale is used to measure an individual's or group's attitudes, opinions, and perceptions regarding specific societal phenomena. This study applies a four-point Likert scale, which includes response categories such as strongly agree, agree, disagree, and strongly disagree, each assigned a numerical weight that reflects respondents' preferences.

This study employs a research model designed to test the relationship between management control systems, work discipline, work motivation, and good corporate governance principles on employee performance. This model is structured using a multiple linear regression equation, which aims to assess the extent to which independent variables influence the dependent variable. The regression equation applied in this study is formulated as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + e$$

where Y represents employee performance, α is the constant, and β denotes the regression coefficients for each independent variable, which include management control systems (X_1), work discipline (X_2), work motivation (X_3), and good corporate governance principles (X_4), while e represents the error term or margin of error within the regression model.

Once the research data is collected, it undergoes processing to analyze the influence of each variable using the Statistical Package for the Social Sciences (SPSS) version 22. Data analysis is conducted through the multiple linear regression method, which involves several statistical tests, including validity tests, reliability tests, descriptive statistical analysis, and classical assumption tests such as normality tests, multicollinearity tests, and heteroscedasticity tests. Additionally, this study applies regression analysis with further statistical tests such as regression coefficient analysis, partial tests (t-tests), model feasibility tests (F-tests), and the coefficient of determination test (Adjusted R^2 Square) to determine the significance of relationships between independent and dependent variables.

By employing a systematic approach to sampling, data collection techniques, and comprehensive analysis methods, this study aims to provide a deeper understanding of the factors influencing employee performance at PT. Asuransi Perisai Listrik Nasional Head Office in Jakarta.

RESULTS AND DISCUSSION

Classical Assumption Test

Normality Test

Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test

		<i>Unstandardized Residual</i>
N		140
Normal Parameters ^{a,b}	<i>Mean</i>	.0000000
	<i>Std. Deviation</i>	3.10827131
	<i>Absolute</i>	.060
<i>Most Extreme Differences</i>	<i>Positive</i>	.049
	<i>Negative</i>	-.060
<i>Test Statistic</i>		.060
<i>Asymp. Sig. (2-tailed)</i>		.200 ^{c,d}

Based on the results above, the sig. (2-tailed) value is 0.200, which meets the criteria of sig. (2-tailed) > 0.05 (level of significance). Therefore, it can be concluded that the residual values are normally distributed.

Multicollinearity Test

According to Priyatno (2022), multicollinearity is a condition in which a perfect or near-perfect linear relationship occurs between independent variables in a regression model. A regression model is said to experience multicollinearity if there is a perfect linear function among some or all independent variables within the linear function, making it difficult to

determine the effect between independent and dependent variables. To assess the presence of multicollinearity, the Variance Inflation Factor (VIF) is used, where a VIF value < 10 indicates that there is no multicollinearity issue.

Based on the test results, the VIF and Tolerance values for each independent variable show VIF values below 10 and Tolerance values above 0.1. Therefore, it can be concluded that there is no indication of multicollinearity in the model.

Heteroscedasticity Test

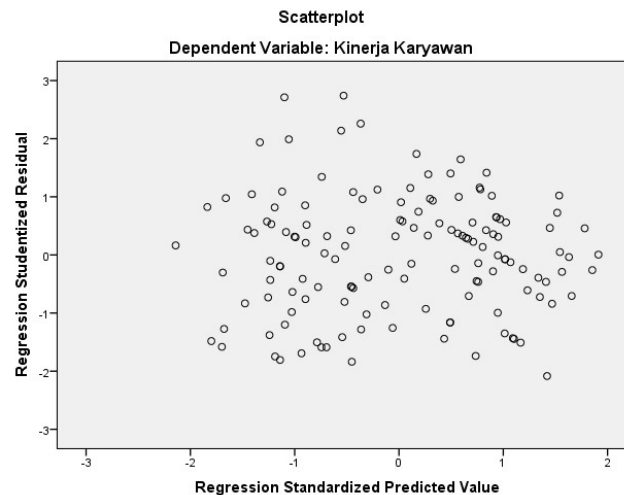


Figure 2. Heteroscedasticity Test

Based on the image above, it can be concluded that the points are randomly scattered below or around the value of 0 on the Y-axis. Therefore, it can be inferred that this regression model does not exhibit heteroscedasticity.

Multiple Linear Regression Test

Table 2. Multiple Linear Regression Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	13.443	2.541		5.290	.000
Management Control System	.009	.068	.011	.127	.899
Discipline	.365	.174	.149	2.099	.038
Motivation	.376	.084	.398	4.487	.000
GCG Principles	.285	.089	.275	3.199	.002

a. Dependent Variable: Performance (Y)

In this study, the Management Control System showed a significance level of 0.899, which is greater than 0.05. Consequently, H_0 is accepted, and H_a is rejected, indicating that, partially, the management control system does not have a significant effect on employee performance. Meanwhile, Work Discipline had a significance level of 0.038, which is less than

0.05. This result implies that H_0 is rejected, and H_a is accepted, leading to the conclusion that work discipline has a positive partial effect on employee performance.

Furthermore, the test results for Work Motivation indicated a significance level of 0.000, which is below the 0.05 threshold. Therefore, H_0 is rejected, and H_a is accepted, meaning that work motivation partially has a positive effect on employee performance. Additionally, the variable Principles of Good Corporate Governance had a significance level of 0.002, which is also lower than 0.05. Based on this finding, H_0 is rejected, and H_a is accepted, suggesting that partially, the principles of Good Corporate Governance have a positive effect on employee performance.

Table 3. F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1312.465	4	328.116	32.984	.000 ^b
	Residual	1342.928	135	9.948		
	Total	2655.393	139			

a. Dependent Variable: Performance (Y)

b. Predictors: (Constant), GCG Principles, Discipline, Management Control System, Motivation

From the table above, it can be observed that the F-test results show a significance value of 0.000, which is less than 0.05. Therefore, it can be concluded that, simultaneously, the variables of the management control system, work discipline, work motivation, and the principles of good corporate governance have a positive collective influence on employee performance.

Table 4. Coefficient of Determination

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.703 ^a	.494	.479	3.154

a. Predictors: (Constant), GCG Principles, Discipline, Management Control System, Motivation

b. Dependent Variable: Performance

Based on the coefficient of determination test in Table 4, the adjusted R-square value was found to be 0.479, equivalent to 47.9%. This result indicates that the variables management control system, work discipline, work motivation, and the principles of good corporate governance contribute 47.9% to influencing employee performance. The remaining 52.1% (100% – 47.9%) of the variation in employee performance is explained by other factors that were not included in this study.

Discussion

The Effect of Management Control Systems on Employee Performance

The first hypothesis reveals that the management control system does not have an impact on employee performance at PT. Asuransi Perisai Listrik Nasional (Head Office Jakarta). This is because employee performance is primarily determined by the employees' own actions, which stem from their abilities and motivation. This finding aligns with attribution theory, which suggests that the employees of PT. Asuransi Perisai Listrik Nasional (Head Office Jakarta) achieve good performance levels mainly due to internal factors such as capabilities and motivation, rather than external factors like management pressure through regulations and company policies. Employee performance is more dependent on work discipline, work motivation, and good corporate governance principles, which are implemented through proper incentives, clear performance measurements, and effective oversight to bridge the gap between principal and agent interests. Although a management control system may influence the principal's initial perception of an agent's planning, actual employee performance ultimately depends on the agent's own behavior and actions.

This study contradicts previous research conducted by Putri et al. (2019), which found that the management control system had a positive effect on employee performance at Baznas Swalayan Bangkinang Kota. However, it aligns with the study by Asiah & Sabaruddinsah (2021), which found no significant influence of the management control system on the performance of government officials in Bekasi City. The discrepancy in findings may be due to employees' lack of understanding regarding the boundaries of their roles, as well as insufficient monitoring by organizational leaders, who fail to continuously evaluate performance and correct deviations from established standards.

The Effect of Work Discipline on Employee Performance

The second hypothesis confirms that work discipline has a positive impact on employee performance at PT. Asuransi Perisai Listrik Nasional (Head Office Jakarta). Work discipline, which includes punctuality, responsibility, and consistency in task execution, directly correlates with increased productivity and efficiency. Higher work discipline enhances employee performance, as disciplined employees tend to be more focused and consistent in achieving performance targets. Therefore, these findings provide a deeper understanding that improving work discipline is a key driver for enhancing employee performance, with the potential to bring positive impacts to the company.

This study is in line with previous research conducted by Muhammad Ekhsan (2019), which concluded that work discipline has a positive impact on employee performance. It further supports the notion that the higher an employee's level of discipline, the greater the improvement in their performance.

The Effect of Work Motivation on Employee Performance

Based on the data analysis, the third hypothesis confirms that work motivation has a positive effect on employee performance at PT. Asuransi Perisai Listrik Nasional (Head Office Jakarta). The findings highlight that work motivation originates from the employees themselves, particularly when they love their job as a means to fulfill their life needs, feel

secure due to social guarantees provided by the company, and receive recognition for their achievements in the form of bonuses or promotions. Employees who feel motivated tend to demonstrate strong commitment to their tasks, seek innovative solutions, and engage more deeply in achieving organizational goals. These results reaffirm that higher work motivation contributes to increased productivity and work quality.

This study aligns with previous research conducted by Farisi et al. (2021), which found that motivation had a positive and significant effect on employee performance at PT. Perkebunan Nusantara V (Persero), Kebun Tanah Putih, Riau Province. Therefore, it can be concluded that the higher an employee's motivation, the greater the potential improvement in their performance.

The Effect of Good Corporate Governance Principles on Employee Performance

The findings of this study clearly illustrate a positive relationship between good corporate governance (GCG) and employee performance at PT. Asuransi Perisai Listrik Nasional (Head Office Jakarta). The results align with the company's vision: "To become the market leader in insurance for the energy and financial industry sectors by delivering sustainable added value through the application of Governance, Risk, and Compliance principles for stakeholders."

Good corporate governance principles—such as transparency, fairness, accountability, independence, and responsibility—help increase the trust of principals (stakeholders) in agents (management). According to agency theory, employees at PT. Asuransi Perisai Listrik Nasional (Head Office Jakarta) who work in an environment with well-implemented good corporate governance tend to feel more motivated to contribute positively, as they see a clear connection between their individual efforts and the company's vision and values. Furthermore, governance mechanisms and transparency help reduce fraud risks, fostering an environment where employees feel more responsible and committed to achieving organizational goals.

Thus, this study provides concrete evidence that strong corporate governance practices are not only essential for the company's sustainability but also have a significant positive impact on improving employee performance. This study is consistent with previous research conducted by Umar et al. (2023), which also found that good corporate governance had a positive and significant effect on employee performance.

CONCLUSION

This study examines the impact of the Management Control System, Work Discipline, Work Motivation, and Good Corporate Governance (GCG) Principles on employee performance at PT. Asuransi Perisai Listrik Nasional (Head Office Jakarta). The findings reveal that the Management Control System does not significantly affect employee performance, suggesting that employee performance is more influenced by intrinsic factors such as skills and motivation rather than external management controls. Conversely, Work Discipline, Work Motivation, and Good Corporate Governance (GCG) positively influence employee performance. Employees with high discipline tend to be more focused, consistent, and

productive, while motivation encourages greater engagement and innovation. The application of Good Corporate Governance principles, including transparency, fairness, and accountability, enhances employee trust and commitment, leading to better performance outcomes. The study concludes that work discipline, motivation, and corporate governance play crucial roles in improving employee performance, while management control systems alone may not be sufficient to drive performance improvements. These insights emphasize the importance of fostering a motivated and disciplined workforce while ensuring effective governance practices to enhance organizational success.

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