Performance Optimization

Ahmad Lufthi Al Riza Siregar[1], Muhammad Isa Indrawan[2]
Universitas Pembangunan Panca Budi, Indonesia
***Correspondence Email:** lufthi22@gmail.com

Abstract
Companies really need competent and quality human resources, especially in this era of globalization. All business organizations must be ready to adapt and strengthen themselves in order to compete so that they are able to answer all challenges in the future. Human resources in this case are employees who always play an active and dominant role in every organizational activity because humans are planners, actors and determinants of the realization of goals. This research aims to examine the influence of rewards and competencies on employee performance with punishment as an intervening variable at the Bank Indonesia Representative Office, North Sumatra Province. The results of this research are as follows: Competency has a positive and insignificant effect on employee performance with an original sample value of 0.127 and ap value of 0.210. Competence has a positive and significant effect on Punishment with an original sample value of 0.433 and ap value of 0.000. Punishment has a positive and significant effect on employee performance with an original sample value of 0.601 and ap value of 0.002. Rewards have a positive and insignificant effect on employee performance with an original sample value of 0.158 and ap value of 0.216. Rewards have a positive and significant effect on Punishment with an original sample value of 0.541 and ap value of 0.000. Competence has a positive and significant effect on employee performance through punishment with an original sample value of 0.260 and ap value of 0.006. Rewards have a positive and significant effect on employee performance through punishment with an original sample value of 0.325 and ap value of 0.006.

Keywords: Reward, Competency, Punishment, Employee Performance

INTRODUCTION

Human resources are one of the important factors in a company to achieve its goals and objectives, because human resources are one of the determining factors of whether or not a company is successful in achieving its goals. Companies really need competent and qualified human resources, especially in this era of globalization. Rewards are one of the important factors used to encourage employees to improve the quality and quantity of work. Rewards can be interpreted as a form of appreciation for employees or companies that have succeeded in doing a good job and achieving, so that they can provide positive motivation to do a good job (Fitri, Ludigdo, Ali, 2014). Competence refers to a combination of knowledge, skills, attitudes, and behaviors that enable a person to succeed in a particular job or task. This includes not only what a person knows, but also their ability to apply that knowledge and skills effectively in the context of the job or relevant situation. Competencies are often identified and evaluated in the context of human resource management, recruitment, performance appraisal, career development, and training. Having a clear understanding of the competencies required to succeed in a particular role can help individuals and organizations develop strategies to achieve their goals. Rewards and punishments are factors that influence employee performance. Rewards and punishments are two opposite words, but they are related. Unfair rewards and punishments will cause social jealousy to arise among employees, which will trigger negative working relationships and of course have an impact on employee performance. The company realizes that in order to maintain and improve employee performance, the company must immediately improve its

professional management, one way is to implement rewards and punishments. Employee performance is the result of work achieved by someone in carrying out the tasks assigned to him to achieve work targets. Employees can work well if they have high performance so that they can produce good work. Employee performance is one of the determining factors for the success of a company or organization in achieving its goals. To achieve company goals, employees are needed who meet the requirements in the company, and must also be able to carry out the tasks that have been determined by the company. The performance of an organization is largely determined by the quality of the performance of the employees working in it. Employee performance can be said to be good if the employee can carry out the tasks assigned to him/her to completion, because in general performance is assessed from what the employee has done and how the work results have been achieved during work.

Formulation of the problem

1. Does Reward have a positive and significant effect on employee Punishment at the Bank Indonesia Representative Office in North Sumatra Province?
2. Does Competence have a positive and significant effect on employee Punishment at the Bank Indonesia Representative Office in North Sumatra Province?
3. Does Reward have a positive and significant effect on Employee Performance at the Bank Indonesia Representative Office, North Sumatra Province?
4. Does Competence have a positive and significant effect on Employee Performance at the Bank Indonesia Representative Office in North Sumatra Province?
5. Does Punishment have a positive and significant effect on Employee Performance at the Bank Indonesia Representative Office in North Sumatra Province?
6. Does Reward Have a Positive and Significant Influence on Employee Performance through Punishment at the Bank Indonesia Representative Office in North Sumatra Province?
7. Does Competence have a positive and significant effect on Employee Performance through Punishment at the Bank Indonesia Representative Office in North Sumatra Province?

Research purposes

1. To determine and analyze the influence of Rewards on Punishment at the Bank Indonesia Representative Office, North Sumatra Province.
2. To determine and analyze the influence of Competence on Punishment at the Representative Office of Bank Indonesia, North Sumatra Province.
3. To find out and analyze the influence of rewards on employee performance at the Bank Indonesia Representative Office in North Sumatra Province.
4. To determine and analyze the influence of Competence on Employee Performance at the Representative Office of Bank Indonesia, North Sumatra Province.
5. To find out and analyze the influence of Punishment on Employee Performance at the Representative Office of Bank Indonesia, North Sumatra Province.
6. To determine the influence and analyze Rewards on Employee Performance through Punishment at the Representative Office of Bank Indonesia, North Sumatra Province
7. To find out and analyze the influence of Competence on Employee Performance through Punishment at the Representative Office of Bank Indonesia, North Sumatra Province.

Literature review
Employee performance
Understanding Employee Performance
According to Edison (2016), performance is the result of a process that refers to and is measured over a certain period of time based on previously established provisions or agreements. According to Mangkunegara (2017), performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

Employee Performance Indicators
According to Mangkunegara (2017), the indicators of employee performance are as follows:
1. Quality of work. How well an employee does what he or she is supposed to do.
2. Quantity of Work. How long an employee works in one day. This quantity of work can be seen from the working speed of each employee.
3. Task Execution. How far employees are able to do their jobs accurately or without errors.
4. Responsibility. Awareness of the obligation to do one's work accurately or without error.

Rewards
Understanding Rewards
According to Busro (2018), Rewards are incentives or motivation to improve a person's performance, which are generally manifested in financial form (monetary incentives) such as providing incentives, allowances, bonuses and commissions.

The definition of Rewards according to Byars & Rue (2018) includes all types of rewards, both intrinsic and extrinsic, received as a result of work by the organization. The organization's Reward system is influenced by the selection of the type of Reward used by the organization.

Reward Indicator
According to Byars and Rue (2018) the reward indicators are as follows:
a. Intrinsic Reward
Intrinsic Reward is a positive value or employee satisfaction towards themselves for completing a task that is quite challenging for them. Intrinsic Reward is part of the job itself, such as responsibility, challenges, and feedback characteristics of the job. This award is not in the form of material or financial.
1. Achievement
2. Feeling of accomplishment
3. Informal recognition
4. Job Satisfaction
5. Personal Growth
6. Status

b. Extrinsic Reward
Extrinsic Rewards usually include direct compensation, indirect compensation and other benefits. These rewards are in the form of financial, material, or social from the environment. This award is an external award given to the performance that has been given by the worker.
1. *Formal recognition*

2. *Fringe Benefits* (Allowance)
3. *Incentive Incentive* (Payments)
4. *Work environment*
5. *Promotion*
6. *Social relationships*

Competence
Understanding Competence

According to Hutapea (2014) states that "competence is the ability and willingness to carry out a task with effective and efficient performance to achieve company goals. According to Wibowo (2017), competence is the ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job.

Competency Indicators

According to Wibowo (2017), the competency indicators are:
1. Knowledge The information possessed by a core employee carries out his duties and responsibilities according to his field, employee knowledge determines the success or failure of the implementation of the tasks given by the company, employees who have good knowledge can increase the efficiency of the company.
2. Ability/skills is an effort to carry out tasks given by the company to employees which are carried out well and optimally.
3. Employee behavioral attitudes Attitude is a pattern of behavior of an employee in carrying out duties and responsibilities in accordance with company regulations.

Punishment
Definition of Punishment

According to Mangkunegara (2016) punishment is a threat of punishment that aims to improve the performance of violating employees, maintain applicable regulations and provide lessons to violators. According to Rivai (2018) punishment is a tool used by leaders to communicate with employees so that they are willing to change a behavior and as an effort to increase awareness and willingness of someone to obey all company regulations and applicable social norms.

Punishment Indicator

According to Rivai (2018) the indicators of punishment. The indicators are:
1. Light punishment, with the following types:
    a. Verbal warning to the employee concerned
    b. Written warning
    c. Written statement of dissatisfaction
2. Moderate punishment, with types:
    a. Delay in salary increase
    b. Salary deductions
    c. Postponement of promotion
3. Severe punishment, with the following types:
    a. Release from office
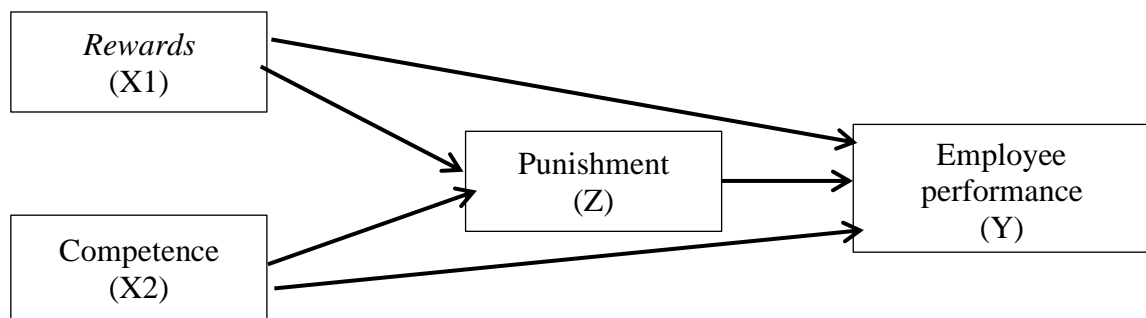   b. Dismissal/Termination of employment.

Conceptual Framework

Figure 1: Conceptual Framework

Hypothesis
H1 *Rewards*   has a positive and significant effect on employee punishment in Representative Office of Bank Indonesia, North Sumatra Province
H2 Competence has a positive and significant effect on employee punishment at the Bank Indonesia Representative Office in North Sumatra Province.
H3 *Rewards*has a positive and significant influence on Employee Performance at the Bank Indonesia Representative Office in North Sumatra Province
H4 Competence has a positive and significant influence on Employee Performance at the Bank Indonesia Representative Office, North Sumatra Province
H5 *Punishment*has a positive effect on Employee Performance at the Bank Indonesia Representative Office in North Sumatra Province
H6 *Rewards*   has a positive and significant effect on Employee Performance through Punishment at the Bank Indonesia Representative Office in North Sumatra Province
H7 Competence has a positive effect on Employee Performance through Punishment at the Bank Indonesia Representative Office in North Sumatra Province

METHOD
Types of research
According to Sugiyono (2017) quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical, with the aim of testing the established hypothesis. This study uses quantitative research types.

Research Location and Research Time
The location of this research was conducted at the Representative Office of Bank Indonesia, North Sumatra Province, Jalan Balai Kota No. 4 Medan. The time of this research was conducted from September to October 2024/

Population
According to Sugiyono (2017), population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The population of this study was 70 employees.

Sample
According to Sugiyono (2017) a sample is part of the number and 30 characteristics possessed by the population. The number of units in the sample is symbolized by the notation n. The sample used is all the population in the organization, namely 70 employees and the sampling technique used is a saturated sample.

Research Data Sources
Primary data according to Sugiyono (2017) is a data source that directly provides data to data collectors. Primary data in this study is a questionnaire distributed to respondents. The data source used in this study is a primary data source.

Data collection technique
According to Sugiyono (2017) a questionnaire is a data collection method carried out by giving a set of written questions or statements to respondents to be answered. This study uses and distributes questionnaires to respondents who are sampled as a data collection technique.

Data Analysis Techniques
The data analysis technique used in this study is the quantitative data analysis method. Data analysis in this study uses Structural Equation Modeling (SEM) based on Partial Least Square (PLS) using SmartPLS 3.3.3 software which is run on a computer.

Measurement Model (Outer Model)
The procedure in testing the measurement model consists of validity testing and reliability testing.
1. Validity Test
Validity testing is used to assess whether a questionnaire is valid or not. A questionnaire is said to be valid if the questionnaire questions are able to reveal something that is measured by the questionnaire. Validity testing is applied to all question items in each variable.
2. Reliability Test
In general, reliability is defined as a series of tests to assess the reliability of statement items. Reliability tests are used to measure the consistency of measuring instruments in measuring a concept or to measure the consistency of respondents in answering statement items in questionnaires or research instruments. To measure the level of reliability of research variables in PLS, you can use the alpha coefficient value or Cronbach's alpha and composite reliability). The Cronbach's alpha value is recommended to be greater than 0.7 and the composite reliability is also recommended to be greater than 0.7. (Sekaran, 2014)

Structural Model (Inner Model)
This test is conducted to determine the relationship between exogenous and endogenous constructs that have become hypotheses in this study (Hair et al., 2017). To produce inner model test values, the steps in SmartPLS are carried out using the bootstrapping method. The structural model is evaluated using R-square for the dependent variable, the Stone-Geisser Q-square test for predictive elevation and the t-test and significance of the structural path parameter coefficients with the following explanation:
1. Coefficient of Determination / R Square (R2)

In assessing the model with PLS, it begins by looking at the R-square for each dependent latent variable. The interpretation is the same as the interpretation in regression. Changes in the R-square value can be used to assess the influence of certain independent latent variables on the dependent latent variable whether it has a substantive influence (Ghozali, 2012). The R2 value is generally between 0 and 1.

2. Predictive Relevance (Q2)
This test is used to measure how well the observation value is generated by the model and also its parameter estimates. If the Q2 value is greater than 0, it indicates that the model has predictive relevance, which means it has good observation value, while if the value is less than 0, it indicates that the model does not have predictive relevance (Ghozali, 2014).

3. t-Statistic
at this stage is used for hypothesis testing, namely to determine the significance of the relationship between variables in the study using the bootstrapping method. In the full model Structural Equation Modeling in addition to confirming the theory, it also explains whether or not there is a relationship between latent variables (Ghozali, 2012). The hypothesis is said to be accepted if the t statistic value is greater than the t table. According to (Latan and Ghozali, 2012) the criteria for the t table value is 1.96 with a significance level of 5%

4. Path Coefficient
This test is used to determine the direction of the relationship between variables (positive/negative). If the value is 0 to 1, then the direction of the relationship between variables is stated as positive. While if the value is 0 to -1, then the direction of the relationship between variables is stated as negative.

5. Fit Model
This test is used to determine the level of suitability (fit) of the research model with the ideal model for this study, by looking at the NFI value in the program. If the value is closer to 1, then it is better (good fit).

Path Analysis
This study uses the Path Analysis research model, Path analysis is part of the regression model that can be used to analyze the causal relationship between one variable and another. According to Sugiyono (2017) path analysis is part of the regression model that can be used to analyze the causal relationship between one variable and another. Path analysis is used by using correlation, regression and paths so that it can be known to arrive at the intervening variable.

RESULTS AND DISCUSSION
Outer Model Analysis
Measurement model testing (outer model) is used to determine the relationship between latent variables and observation variables. This test consists of convergent validity, discriminant validity, and reliability.

Convergent Validity
Convergent validity is used to assess the validity of each indicator against the underlying latent variable. Validity results can be seen in the outer loading table in SmartPLS

software. The external loading table contains numbers or values that indicate the similarity between the indicator and the construct variable. An indicator is said to be reliable if it has a value of more than 0.7 in explaining the construct variable. An illustration of the structural model is depicted in the following figure for this study.
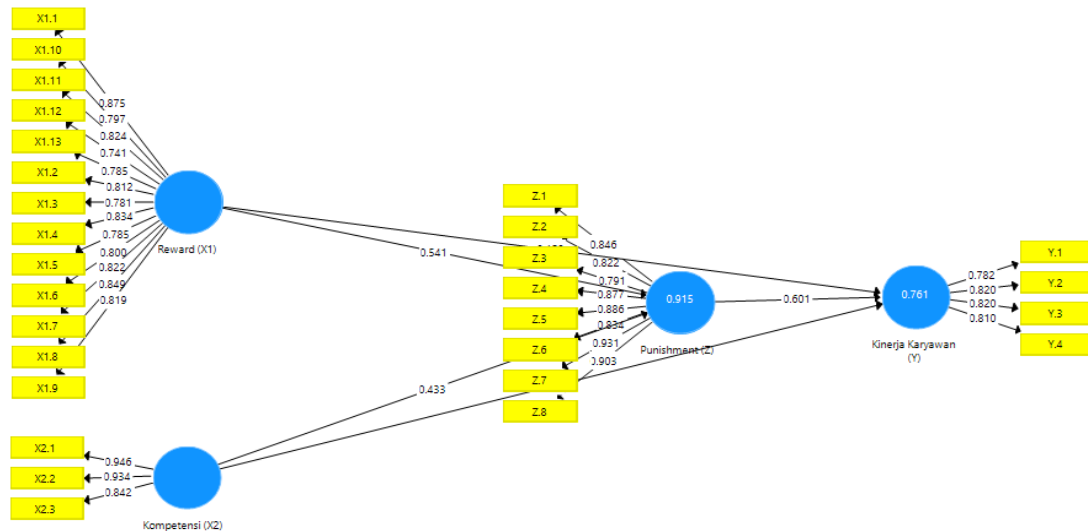

Figure 2. Outer Model
Source: Smart PLS 3.3.3

The Smart PLS output for loading factors gives the results in the following table: Outer Loadings

In this research there is an equation and the equation consists of two substructures for substructure 1

$Z = b_1X_1 + b_2X_2 + e_1$
$Z = 0.541X_1 + 0.433 X_2 + e_1$
For substructure 2
$Y = b_3X_1 + b_4X_2 + b_5Z + e_2$
$Y = 0.158 X_1 + 0.127 X_2 + 0.601Z + e_2$

Table 1. Outer Loadings

	Employee Performance (Y)	Competence (X2)	Punishment (Z)	Reward (X1)
X1.1				0.875
X1.10				0.797
X1.11				0.824
X1.12				0.741
X1.13				0.785
X1.2				0.812
X1.3				0.781
X1.4				0.834
X1.5				0.785
X1.6				0.800
X1.7				0.822

X1.8				**0.849**
X1.9				**0.819**
X2.1		**0.946**		
X2.2		**0.934**		
X2.3		**0.842**		
Y.1	**0.782**			
Y.2	**0.820**			
Y.3	**0.820**			
Y.4	**0.810**			
Z.1			**0.846**	
Z.2			**0.822**	
Z.3			**0.791**	
Z.4			**0.877**	
Z.5			**0.886**	
Z.6			**0.834**	
Z.7			**0.931**	
Z.8			**0.903**	

Source: Smart PLS 3.3.3

Table 1 clearly shows that all outer loading indicators have values above 0.7 so that each indicator is considered valid for conducting further research at this stage.

Discriminant Validity

Analyzing the cross loading table can help determine discriminant validity. This result is used to assess discriminant validity at the indicator level, where the indicator should have a higher correlation with the latent variable compared to other latent variables (outside the block). To better understand it, see the table provided below:

Table 2. Discriminant Validity

	Employee Performance (Y)	Competence (X2)	Punishment (Z)	Reward (X1)
X1.1	0.785	0.863	0.821	**0.875**
X1.10	0.609	0.679	0.773	0.797
X1.11	0.680	0.749	0.786	0.824
X1.12	0.651	0.723	0.654	0.741
X1.13	0.688	0.808	0.762	0.785
X1.2	0.693	0.828	0.787	0.812
X1.3	0.692	0.734	0.750	0.781
X1.4	0.753	0.736	0.776	0.834
X1.5	0.558	0.650	0.675	0.785
X1.6	0.673	0.714	0.772	0.800
X1.7	0.745	0.800	0.804	0.822
X1.8	0.718	0.787	0.832	0.849

X1.9	0.583	0.679	0.710	0.819
X2.1	0.811	**0.946**	0.871	0.865
X2.2	0.828	0.934	0.893	0.923
X2.3	0.621	0.842	0.780	0.730
Y.1	0.782	0.822	0.826	0.794
Y.2	**0.820**	0.561	0.655	0.622
Y.3	0.820	0.558	0.571	0.548
Y.4	0.810	0.696	0.698	0.703
Z.1	0.752	0.882	**0.846**	0.804
Z.2	0.671	0.829	0.822	0.797
Z.3	0.765	0.723	0.791	0.742
Z.4	0.821	0.789	0.877	0.825
Z.5	0.717	0.795	0.886	0.842
Z.6	0.698	0.717	0.834	0.777
Z.7	0.797	0.868	0.931	0.878
Z.8	0.761	0.839	0.903	0.832

Source: Smart PLS 3.3.3

Based on table 2, there is a cross loading value for each indicator per variable that shows a value that is greater than the latent value on other variables in its loading factor value, the loading factor value on the reward variable has a value that is greater than the loading factor value of other latent variables, there is a loading factor value on the competency variable that has a value that is greater than the loading factor value on other latent variables, there is a loading factor value on the punishment variable that has a value greater than the loading factor on other latent factors, there is a loading factor value on the employee performance variable that is greater than the loading factor on other latent variables, so this study is discriminantly valid.

Composite reliability

The upcoming assessment calculates the reliability value by considering the composite reliability of each component. A construct is said to be reliable if the composite reliability value is equal to or exceeds 0.6. If the Coranbasch alpha value exceeds 0.7, then all constructs in the block are considered reliable in each variable construct. Furthermore, if the AVE value is higher than 0.7, then each variable construct is considered valid. The following table presents the loading values of the research variable constructs obtained from the use of Smart PLS software.

Table 3. Construct Reliability and Validity

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Employee Performance (Y)	0.825	0.883	0.653
Competence (X2)	0.893	0.934	0.825
Punishment (Z)	0.950	0.959	0.744
Reward (X1)	0.956	0.961	0.657

Source: Smart PLS 3.3.3

Based on table 3, all variables have Crombach alpha values above 0.7 which indicates the reliability of the study. In addition, all variables have composite reliability values above 0.6. The reliability of each variable must be shown and the AVE value must be above 0.7 to ensure that the study is considered valid according to the SVE criteria, meaning that all variables have valid values in all sectors.

Inner Model Analysis

Inner model assessment is conducted to verify the stability and accuracy of the structural model created. Several indicators are used in the evaluation of the structural model for the analysis stage.

Coefficient of Determination ($R2$)

The results of data analysis carried out using SmartPLS 3.0 software show the R Square value as follows:

Table 4. R Square Results

	R Square	Adjusted R Square
Employee Performance (Y)	0.761	0.750
Punishment (Z)	0.915	0.913

Source: Smart PLS 3.3.3

There is an R square value in table 4 and the explanation is as follows: The R square value of the employee performance variable is 0.761 if changed to a percentage of 76.1%, meaning that the influence of reward, competence and punishment on employee performance is 0.761 or 76.1% and the rest is on other variables, the R square punishment value is 0.915 if changed to 91.5%, meaning that the influence of reward and competence is 0.915 or 91.5% and the rest is on other variables.

Hypothesis Testing

After reviewing the internal model, the next step is to evaluate the relationship between latent constructs according to the hypothesis in this study. Hypothesis analysis in this study uses T-Statistics and P-Values. The hypothesis is considered accepted if the T-Statistics value is > 1.96 and P-Values is < 0.05. This is the output of Path Coefficients from direct influence:

Table 5. Path Coefficients (Direct Effect)

	Original Sample (O)	T Statistics (| O/STDEV |)	P Values	Results
Competence (X2) -> Employee Performance (Y)	0.127	0.808	**0.210**	**Rejected**
Competence (X2) -> Punishment (Z)	0.433	4,686	**0,000**	**Accepted**
Punishment (Z) -> Employee Performance (Y)	0.601	2,941	**0.002**	**Accepted**
Reward (X1) -> Employee Performance (Y)	0.158	0.787	**0.216**	**Rejected**
Reward (X1) -> Punishment (Z)	0.541	6,041	**0,000**	**Accepted**

Source: Smart PLS 3.3.3

In table 5 above, there are the results of the direct influence on the hypothesis, so the explanation is as follows:

1. Competence has a positive and insignificant effect on Employee Performance with an original sample value of 0.127 and p values of 0.210. This means that in this study, competence has an effect but is not significant so that the hypothesis is rejected.
2. Competence has a positive and significant effect on Punishment with an original sample value of 0.433 and p values of 0.000. This means that the higher the competence, the lower the punishment, conversely, the lower the competence, the higher the punishment.
3. Punishment has a positive and significant effect on employee performance with an original sample value of 0.601 and p values of 0.002. This means that if punishment increases, employee performance will increase, conversely if punishment decreases, employee performance will decrease.
4. Rewards have a positive and insignificant effect on employee performance with an original sample value of 0.158 and p values of 0.216. This means that the rewards given do not necessarily increase employee performance, but in this study the hypothesis was rejected because it did not have a significant effect.
5. Reward has a positive and significant effect on Punishment with an original sample value of 0.541 and p values of 0.000. This means that increasing reward will decrease punishment and if reward decreases then punishment will increase.

Table 6. Path Coefficients (Indirect Effect)

	Original Sample (O)	T Statistics (| O/STDEV |)	P Values	Results
Competence (X2) -> Punishment (Z) -> Employee Performance (Y)	0.260	2,532	**0.006**	**Accepted**
Reward (X1) -> Punishment (Z) -> Employee Performance (Y)	0.325	2,494	**0.006**	**Accepted**

In table 6 there are two indirect hypotheses and they will be explained as follows:

1. Competence has a positive and significant effect on Employee Performance through Punishment with an original sample value of 0.260 and p values of 0.006. This means that punishment is an intervening variable and is able to influence employee competence and performance indirectly and significantly with the presence of punishment strengthening the influence of competence on employee performance.
2. Reward has a positive and significant effect on Employee Performance through Punishment with an original sample value of 0.325 and p values of 0.006. This means that punishment is an intervening variable because it is able to influence rewards and employee performance indirectly, thereby increasing the relationship between rewards and employee performance.

CLOSING
Conclusion

1. Competence has a positive and insignificant effect on Employee Performance with an original sample value of 0.127 and p values of 0.210.
2. Competence has a positive and significant effect on Punishment with an original sample value of 0.433 and p values of 0.000.
3. Punishment has a positive and significant effect on employee performance with an original sample value of 0.601 and p values of 0.002.

4. Rewards have a positive and insignificant effect on employee performance with an original sample value of 0.158 and p values of 0.216.
5. Reward has a positive and significant effect on Punishment with an original sample value of 0.541 and p values of 0.000.
6. Competence has a positive and significant effect on Employee Performance through Punishment with an original sample value of 0.260 and p values of 0.006.
7. Rewards have a positive and significant effect on Employee Performance through Punishment with an original sample value of 0.325 and p values of 0.006.

Suggestion
1. For organizations, this research can be used as criticism and suggestions to build a better organization.
2. Organizations must improve the punishment and reward system for employees.
3. Organizations must improve employee performance by increasing employee competencies and rewarding them when they succeed.
4. It is hoped that this research can be used as reference material for new researchers with new titles.
5. It is hoped that this research can help new researchers to conduct research.

REFERENCES

Busro, M. (2018). Teori-Teori Manajemen Sumber Daya Manusia. Jakarta: Prenadamedia Group.

Byars, Lloyd I. dan Leslie W. Rue. (2018). Human Resource Management. 8th edition. McGraw-Hill.

Edison, Emron., dkk. 2016 Manajemen Sumber Daya Manusia. Alfabeta. Bandung

Fitri,Ludigdo,Ali (2014) 'Pengaruh Gaya Kepemimpinan, Komitmen, Organisasi, Kualitas Sumber Daya, Reward, Dan Punishment Terhadap Anggaran Berbasis Kinerja (Studi Empirik Pada Pemerintah Kabupaten Lombok Barat)', Jurnal Dinamika Akuntansi, 5(2), pp. 157–171. doi: 10.15294/jda.v5i2.2996.

Ghozali, Imam. 2014. Structural Equation Modeling, Metode Alternatif dengan Partial Least Square (PLS). Edisi 4. Semarang : Badan Penerbit Universitas Diponegoro.

Hair, J. F. et. al. 2017. A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM). SAGE Publications, Los Angeles

Hutapea dan Nurianna Thoha. 2014. Kompetensi Plus: Teori, Desain, Kasus dan Penerapan untuk HR dan Organisasi yang Dinamis. Jakarta: PT Gramedia Pustaka Utama.

Mangkunegara. 2016. Manajemen Sumber Daya Manusia Perusahaan. Bandung : PT. Remaja Rosdakarya.

Mangkunegara. 2017. Manajemen Sumber Daya Manusia Perusahaan, Bandung : Remaja Rosdakarya.

Rivai, V. (2018). Manajemen sumber daya manusia untuk perusahaan:dari teori dan praktik. Jakarta:Grafindo Persada.

Sekaran, Uma. 2014. Metodologi Penelitian Untuk Bisnis (Research Methods for Business) Buku 1 Edisi 4. Jakarta: Salemba Empat.

Sugiyono, (2017). Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung: CV. Alfabeta.

Wibowo. (2017). Manajemen Kinerja. Edisi Kelima. Depok: PT. Raja Grafindo Persada.