

FACTORS AFFECTING THE PERFORMANCE OF REGIONAL WORK UNIT FINANCIAL MANAGEMENT OFFICIAL (PPK-SKPD) SAMOSIR REGENCY

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Abstract

The performance of PPK SKPD plays an important role in transparent, efficient and accountable regional financial management. Several factors that can influence the performance of SKPD PPK include role clarity, human resource capabilities and job satisfaction. This research aims to analyze the factors that influence the performance of SKPD Financial Administration Officials (PPK) in Samosir Regency. This research is quantitative descriptive research, the population in this research is 32 PPK SKPD Samosir Regency employees, the sampling technique is a saturated sample, data collection is done by conducting documentation studies and questionnaires. The data analysis method uses descriptive statistics and multiple linear regression analysis. The research results show that brightness has a positive and significant effect on employee performance. Human resource development has a positive and significant effect on employee performance. Job satisfaction has a positive and significant effect on performance. Role clarity, human resource development and job satisfaction have a positive and significant effect on performance.

Keywords: *Role Clarity, Human Resource Development, Job Satisfaction and Performance*

INTRODUCTION

The current era of globalization is marked by changes in the order of human life. These fundamental changes require more complex and careful handling. The 21st century is also a century that demands all human efforts and work results including in the field of organization. Drucker (2001) stated that the management challenges in the 21st century are related to knowledge workers, which require new management paradigms, new strategies, change leaders, information challenges, and employee productivity based on knowledge and self-management skills.

In carrying out the duties and functions as financial administration officials in Samosir Regency, there are still several PPK-SKPDs who do not understand their duties, this is because there are frequent changes in officials, so that the new PPK-SKPD only continue the work of previous officials without understanding their actual duties. This is supported by the opinion of Werner and DeSimone (2022), the lack of adequate orientation or training for new officials can cause them to not have a deep understanding of the tasks that must be carried out. Proper training is essential to ensure that officials have sufficient ability to manage the budget and financial administration in accordance with applicable regulations.

Frequent turnover of officials can cause instability in the organization and can hinder the smooth flow of work. New officials must start over from scratch to understand the context and work to be done, which can lead to delays and inefficiencies (Bass, 1990). The absence of a standard and clear system or procedure in carrying out tasks can cause confusion in the tasks of the PPK-SKPD. Without adequate documentation or guidance, new officials will have difficulty knowing what to do and how to do it (Robbins and Judge, 2020).

This is evidenced by the fact that there are still findings from the audit results of the Audit Board of Indonesia (BPK) which state that there is overlapping official travel and payment of honorariums for resource persons that are not in accordance with the provisions of applicable laws and regulations. For this reason, it is very important to understand the duties and roles in the function of verifying the completeness of accountability documents for the implementation of activities so that it is hoped that when the PPK understands its role, there will be no more errors found. This is in accordance with research conducted by Farida (2018) and Parhusip et al. (2020) which shows that there is a positive influence of role clarity on a person's performance.

Then the second factor that can affect the performance of PPK SKPD is the human resource development factor. Human Resources (HR) are an important asset to support the success of an organization. HR is the implementer of all organizational policies so it needs to be equipped with adequate knowledge. The importance of HR development needs to be realized by all levels of management in companies and government agencies. However advanced technology is today, the human factor still plays an important role in the success of an organization. Hasibuan (2016) stated that HR has a major role in every organizational activity. Although supported by facilities and infrastructure and excess resources, without the support of reliable HR, organizational activities will not be completed properly. This shows that HR is the main key that must be considered with all its needs. As the main key, HR will determine the success of the implementation of organizational activities (Febrisma, 2016).

Human Resource Development programs will benefit the organization and the State Civil Apparatus (ASN) itself. The agency will benefit from increased performance, productivity, stability and flexibility to adapt to an ever-changing environment. Human Resource Development is a process of preparing individuals to assume higher responsibilities related to increasing intellectual abilities to perform better work. Human Resource Development leads to learning opportunities designed to assist ASNs related to their development. Alam (2016) stated that human resource development can be seen from two aspects, namely quantity concerning the number of human resources and quality concerning the quality and skills of ASN.

The third factor that can affect the performance of PPK-SKPD is job satisfaction. Job satisfaction is one of the most important things in the world of work. Job satisfaction is an emotional attitude, a positive attitude of an employee that is pleasant or unpleasant towards his work about what an employee receives exceeds or is in accordance with what is expected. In carrying out the duties of PPK-SKPD in Samosir Regency, there are several PPK-SKPD whose educational backgrounds are not in accordance with the implementation of the duties of PPK-SKPD, such as the Health Office, regional general hospital, education office, agriculture office and several sub-districts so that the PPK-SKPD feels dissatisfied with the results of his work because his understanding of his work is still lacking. Based on research conducted by Mufidah (2017), Hanif and Rahmawati (2021), Dinantari and Imron (2021), they concluded that educational background has a positive and significant effect on employee performance.

LITERATURE REVIEW

Performance

Performance has become an important concept in various discussions, especially in driving the success of organizations and human resources. Performance has always been a hot issue in organizations because performance is the key to the effectiveness of organizational success. An effective or successful organization will be supported by quality human resources. The term performance comes from the word job performance or actual performance (work performance or actual achievement achieved by someone) (Indrasari, 2017). Adamy (2016) stated that employee performance provides an overview of employees contributing to the organization regarding the quantity, quality, and duration of output, attendance at work and comparative attitudes.

Role Clarity

Role clarity is an individual's understanding of their job responsibilities and knowledge of what to do and the skills needed to carry out the role". Schobben (2012) states that role clarity is a term that is part of a psychological theory called role theory. Role theory is a theory that attempts to explain the interactions between individuals in an organization by focusing on the roles they play.

Human Resource Management

Human Resource Management is the process of organizing, arranging, managing human resources, to controlling in order to achieve the goals of an activity. Management science can be applied in all organizations, for example humans, companies, government, education, social, security and so on. According to Abubakar and Mane (2020) HR is a strategic element in determining the health of an organization. Planned and sustainable HR development is an absolute necessity, especially for the future of the organization.

Job satisfaction

Each individual has a different level of satisfaction according to the value system that applies to him. The higher the assessment of the activity is felt to be in accordance with the individual's desires, the higher the

satisfaction with the activity. Thus, satisfaction is an evaluation that describes a person's feelings of being happy or unhappy, satisfied or dissatisfied at work (Monalis et al., 2020).

METHOD

This study uses quantitative research type. Quantitative research is a research process that uses research methods in the form of statistical formulas in using numbers, from the stage of data collection, data analysis and data management in identifying and processing variables that arise from the problems to be answered to obtain results (Arikunto, 2019).

In this study, the population was 32 financial administration officials of Samosir Regency SKPD from each OPD in Samosir Regency. So the sample in this study was all financial administration officials (PPK) of SKPD and PPK of SKPD Units, as many as 32 people.

RESULTS AND DISCUSSION

Multiple Linear Regression

Table 1 Multiple Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	4.032	1,358			2,969	.006
Role Clarity (X1)	.211	.094	.264		2.236	.033
Human Resource Development (X2)	.209	.092	.237		2.271	.031
Job Satisfaction (X3)	.193	.042	.543		4,564	.000

a. Dependent Variable: Performance of PPK SKPD (Y)

Based on Table 1, it can be seen that the linear regression equation that reflects the relationship between variables in this study is as follows:

$$Y_1 = 4.032 + 0.211X_1 + 0.209X_2 + 0,193X_3$$

From the multiple linear regression equation above, it shows that:

1. The regression coefficient value of role clarity (X1) of 0.211 has a positive value, which means that the better the clarity of the role of the PPK SKPD of Samosir Regency, the more the performance of the PPK SKPD employees will increase, or vice versa.
2. The regression coefficient value of human resource development (X2) of 0.209 is positive, which means that the better the human resource development given to PPK SKPD, the better the performance of PPK SKPD will be, or vice versa.
3. The job satisfaction coefficient value (X3) of 0.193 has a positive value, which means that the better the job satisfaction of the PPK SKPD of Samosir Regency, the performance of the PPK SKPD will increase, or vice versa.

t-test (Partial Test)

Based on Table 1, it can be concluded that:

1. H1: The influence of role clarity (X1) on the performance of PPK SKPD Samosir Regency (Y)
Based on the results of the calculations that have been carried out, a significance value of 0.033 < 0.05 is obtained. So with this, the clarity of the role has a positive and significant effect on the performance of the PPK SKPD of Samosir Regency, so H1 is accepted. With this, the better the clarity of the role, the better the performance of the PPK SKPD of Samosir Regency will be.
2. H2: The influence of human resource development (X2) on the performance of PPK SKPD Samosir Regency (Y)
Based on the results of the calculations that have been carried out with a significance value of 0.031 < 0.05. So with this human resource development has a positive and significant effect on the performance of PPK SKPD, then H2 is accepted. So with this the more routine human resource development is carried out, the performance of PPK SKPD Samosir Regency will increase.
3. H3: The influence of job satisfaction (X3) on the performance of PPK SKPD Samosir Regency (Y)

Based on the results of the calculations that have been carried out, a significance value of $0.000 < 0.05$ is obtained. So with this job satisfaction has a positive and significant effect on the performance of PPK SKPD Samosir Regency. So H3 is accepted. The higher the job satisfaction, the performance of PPK SKPD Samosir Regency will increase.

F Test (Simultaneous Test)

Table 2 Results of F test (Simultaneous Test)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	114,562	3	38,187	31,162	.000 ^b
Residual	34,313	28	1.225		
Total	148,875	31			

a. Dependent Variable: Performance of PPK SKPD (Y)

b. Predictors: (Constant), Job Satisfaction (X3), Human Resource Development (X2), Role Clarity (X1)

To prove the fourth hypothesis, namely role clarity, human resource development, job satisfaction together have a positive and significant effect on the performance of PPK SKPD Samosir Regency, it can be seen in Table 4.13. A significance value of $0.000 < 0.005$ is obtained so that role clarity, human resource development and job satisfaction together have a positive and significant effect on the performance of PPK SKPD Samosir Regency, so H4 is accepted.

DISCUSSION

The Influence of Role Clarity on the Performance of PPK SKPD Samosir Regency

Financial Administration Officers (PPK) in Regional Work Units (SKPD) have a role in budget management and implementation of regional development programs. PPK is responsible for planning, implementing, and controlling state spending to comply with the principles of effectiveness, efficiency, and accountability. However, in practice, the clarity of the PPK's role is often a challenge that affects their performance.

In Samosir Regency, those who serve as Commitment Making Officers (PPK) in Regional Work Units (SKPD) are not entirely employees with an educational background in finance. This condition poses its own challenges in terms of the accuracy of decision making, budget management, and implementation of activities in accordance with the principles of accountability and efficiency. Therefore, the regional government needs to take strategic steps to improve the capacity and competence of PPKs, including through technical training, financial management certification, and a review of the job placement system based on educational background and professional competence. Thus, it is hoped that the regional financial management process can run more orderly, transparently, and in accordance with the provisions of applicable laws and regulations.

Role Theory explains that individuals in an organization have certain roles that are expected by the organization. Role clarity occurs when employees clearly understand the tasks, responsibilities, and expectations given to them. Role ambiguity can lead to stress, confusion, and decreased performance. Conversely, role clarity increases employees' understanding of what to do, thereby improving their performance.

Role clarity is the extent to which an individual understands the tasks, responsibilities, and expectations given to him/her. Low role clarity can cause confusion, work stress, and inappropriate decisions in budget management, while high role clarity can increase the accuracy of decision making and more optimal performance. Role clarity is an important factor in organizational effectiveness, especially in government, because it can affect productivity, decision making, and accountability in carrying out tasks. In this study, the clarity of the role of the PPK SKPD still needs to be improved so that understanding of the tasks and responsibilities of the PPK is more optimal so that the performance of the PPK SKPD Samosir Regency will increase.

The results of this study are in line with the research conducted by Nilawati and Firman (2024) with the research title The Influence of Role Clarity, Competence and Work Motivation on Majene Regency Employees based on the results of testing and data processing, role clarity has a positive effect on the performance of Majene Regency employees. When a PPK-SKPD knows for sure what their responsibilities are, this can reduce the stress that arises due to ambiguity or confusion in carrying out their duties.

This study is also in line with Elvira et al. (2023) with the research title Analysis of Professionalism of Performance of Financial Administration Officers of Banda Aceh City SKPD, the results of the study showed that job analysts influence the performance of Financial Administration Officers of SKPD. With a clear role, the workload is more organized, so the risk of excessive burden or misassignment can be minimized. Clarity of role provides a sense of certainty in completing the tasks assigned. PPK SKPD who understand the expectations of their work are more likely to be satisfied with their achievements.

Clarity of roles has a significant influence on the performance of PPK in SKPD. PPK who clearly understand their duties and responsibilities will be able to carry out their functions more effectively, comply with applicable regulations, and improve accountability in regional financial management. Therefore, increasing the clarity of the PPK's role through appropriate policies, training, and a good communication system is a key factor in supporting optimal performance in the SKPD environment.

The Influence of Human Resource Development on the Performance of PPK SKPD Samosir Regency

According to Mangkunegara (2013), human resource management is the process of planning, organizing, coordinating, implementing, and supervising the procurement, development, reward, integration, and separation of labor in order to achieve organizational goals. In the context of PPK SKPD, the implementation of effective HR management can improve individual competence and performance.

Human Resource Development (HRD) is one of the key factors in improving the performance of PPK SKPD Samosir Regency. With good HRD development, it is expected that PPK SKPD will be able to carry out their duties and responsibilities more effectively, professionally, and in accordance with applicable regulations. Based on this study, the HRD development program has been running, but there are still shortcomings in certain aspects, therefore further evaluation is needed to determine which aspects need to be improved in HRD development.

Human resource development has a major impact on the performance of PPK-SKPD, such as improving skills, knowledge, motivation, and adaptability, PPK-SKPD so that they can work more efficiently, accurately, and responsibly in financial management. Sustainable human resource development not only improves individual performance, but also contributes to improving the overall performance of SKPD and public services. In accordance with the results of this study, human resource development has a positive and significant effect on the performance of PPK SKPD. Therefore, the more routine human resource development is carried out, the more the performance of PPK SKPD Samosir Regency will increase. Human resource development programs should be provided routinely to employees to support improved performance, such as training and courses, improving technical skills of PPK-SKPD in budget management, government accounting, and information technology applications used in the financial system.

The results of this study are in line with Selvina's (2018) research entitled The Influence of Human Resource Development on the Performance of SKPD Financial Administration Officials at the Regional Financial Management Agency (BPKD) Office of Takalar Regency with the results of the study of human resource development influencing the Performance of SKPD Financial Administration Officials at the Regional Financial Management Agency (BPKD) Office of Takalar Regency. Human resource development helps SKPD PPK understand changes in regulations and financial policies that continue to develop, ensuring that they continue to follow applicable regulations.

Human resource development helps PPK SKPD understand the ever-evolving changes in financial regulations and policies, ensuring they remain in line with applicable regulations. With ongoing training, PPK SKPD can improve their analytical skills, so they are better able to analyze financial data more accurately and make more informed and evidence-based decisions. Human resource development has a major impact on the performance of PPK-SKPD.

By improving skills, knowledge, motivation, and adaptability, PPK-SKPD can work more efficiently, accurately, and responsibly in financial management. Sustainable HR development not only improves individual performance, but also contributes to improving the overall performance of SKPD and public services.

The influence of job satisfaction on the performance of PPK SKPD Samosir Regency

According to Handoko (2019), job satisfaction is one of the variables that affects a person's performance or work achievement. High job satisfaction tends to increase individual performance, while dissatisfaction can decrease performance. Job satisfaction is an important factor that can affect the performance of financial administration officials (PPK) in the Regional Work Unit (SKPD) of Samosir Regency. High job satisfaction can increase motivation, loyalty, and effectiveness in carrying out tasks, while low job satisfaction can have a negative

impact on work productivity and accountability. Based on this study, the results obtained were that most PPK SKPD had a sufficient level of job satisfaction, but not yet optimal. There are still several obstacles or shortcomings felt by PPK SKPD related to job satisfaction.

Job satisfaction has a significant influence on the performance of PPK SKPD. A high level of job satisfaction encourages increased motivation, commitment, and productivity in carrying out tasks, while dissatisfaction can hinder performance and quality of work. PPK SKPD who are satisfied with their work will be more motivated to provide the best results. Job satisfaction encourages enthusiasm to complete tasks, such as verifying financial documents or preparing reports, on time and accurately.

Job satisfaction creates a positive emotional state that helps employees work faster and more efficiently, reducing the risk of errors in their work. Job satisfaction helps PPK SKPD focus more on their tasks, so they are able to analyze financial data in depth and make better decisions.

This study is in line with Ningmabin and Adi (2022) with the research title The Influence of Job Satisfaction and Work Motivation on Employee Performance, with the results of the study showing that job satisfaction has a positive effect on employee performance. Employees who are satisfied with their jobs tend to be more creative and proactive in finding solutions to problems they face, such as budget adjustments or financial risk management.

Job satisfaction has a direct and significant impact on the performance of PPK SKPD. By creating a supportive work environment, providing appreciation, and providing development opportunities, organizations can improve the job satisfaction of PPK SKPD. The result is an increase in the quality of performance, efficiency, and accountability in financial management, which supports the overall success of SKPD. Thus, the implementation of strategies that focus on improving job satisfaction is expected to improve the performance of PPK SKPD in Samosir Regency, which in turn will contribute to more effective and efficient regional financial management.

The influence of role clarity, human resource development and job satisfaction collectively on employee performance

Role clarity, human resource development (HRD), and job satisfaction together affect employee performance, especially in government work environments such as PPK SKPD. These three variables are considered to have a direct impact on employee effectiveness, productivity, and service quality in carrying out their duties.

Based on this study, it is concluded that role clarity, human resource development and job satisfaction together have a positive and significant effect on the performance of PPK SKPD Samosir Regency. These three factors are interrelated and have a significant effect on increasing productivity, efficiency, and effectiveness of financial management in SKPD. When the roles and responsibilities of PPK SKPD are clearly defined, they can focus on main tasks such as document verification, budget management, and financial reporting. This helps increase productivity and reduce work errors.

Clarity of roles, human resource development, and job satisfaction have a significant influence on the performance of PPK SKPD. The three complement each other, namely clarity of roles creates a clear direction, human resource development provides skills and knowledge, while job satisfaction drives motivation and loyalty. If these three factors are managed well, the performance of PPK SKPD will increase, supporting transparent, accountable, and efficient financial management in SKPD.

CONCLUSION

This study aims to see the influence of clarity of the role of human resource development and job satisfaction on the performance of PPK SKPD Samosir Regency. So the study can draw the following conclusions:

1. Clarity of roles has a positive and significant influence on the performance of PPK SKPD Samosir Regency
2. Human resource development has a positive and significant impact on the performance of the PPK SKPD of Samosir Regency
3. Job satisfaction has a positive and significant effect on the performance of PPK SKPD Samosir Regency
4. Clarity of roles, human resource development and job satisfaction have a positive and significant influence on the performance of PPK SKPD Samosir Regency

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