

Performance Analysis Measured by Key Performance (Case Study on Siloam Hospitals Bali)

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ABSTRACT

Humans are the main asset in an organization, so human resources (HR) must be managed and utilized in a balanced and humane manner. A private hospital is a health institution owned by a non-profit and private company whose operational activities are financed through payments for medical services by the patients themselves. Siloam Hospital Bali is located at Jl. Sunset Road No. 818, Kuta, Kec. Kuta, Badung Regency, Bali with a total of 73 employees as respondents. This research aims to determine performance analysis as measured by key performance (financial and profitability, customer satisfaction, internal processes, learning and growth and company performance). The research data is secondary data obtained from Siloam Hospitals Bali. Testing the research hypothesis used SPSS (Statistical Product and Service Solution) analysis techniques. The research results show that financial and profitability (X1), customer satisfaction (X2), internal processes (X3), learning and growth both partially and simultaneously have a positive and significant influence on company performance (Y). It is hoped that in future research other variables that influence company performance can be examined.

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1. INTRODUCTION

Human resources are the main asset in an organization, so human resources (HR) must be managed and utilized in a balanced and humane manner. A company needs resources to achieve its goals. One of the resources needed is human resources. Human

beings as the main factor in every organizational activity is a unique asset, because in its management there are so many factors that affect and are very difficult to predict, it will certainly affect the performance achievement of each individual employee [1], [2].

Performance measurement is one of

the most important factors for an organization or company. These measurements can be used, among other things, as a basis for compiling a reward system or as a basis for preparing organizational or company strategies. One of the measurement tools that can be used to explain and describe the results of an activity is the *Key Performance Indicator* (KPI). *Key Performance Indicators* (KPIs) are a very important part of designing a performance measurement system. Therefore, in determining KPIs, it must really be an elaboration of the vision, mission, strategy, and strategic goals of the company or organization. KPIs present a series of measures that focus more on aspects of organizational performance and are more concerned with the success of the organization at the present time and in the future. A manager can monitor the achievement of KPIs so that he knows the condition of the unit he leads and can take strategic steps to make improvements and increase productivity. Not only assessing performance, KPIs are also used to compare expected value with actual values achieved to improve performance targets from period to period, to avoid customer inconvenience and to maintain existing quality so that customers will not feel disappointed with the services provided by the company or organization.

A private hospital is one of the health institutions owned by non-profit and private companies whose operational activities are financed through payment for medical services by the patient himself, by the insurer or *corporate* or by a foreign embassy. Private hospitals as one of the health institutions must also be able to provide financial and non-financial accountability to stakeholders and the community as service users. *Key Performance Indicator* is the right choice to measure performance from both financial and non-financial aspects. The research conducted at Siloam Hospitals Bali Hospital is one of the international standard private hospitals in Bali. In an effort to improve performance and realize the vision to the maximum, Siloam Hospitals Bali Hospital makes breakthroughs to improve the performance of its employees, career paths, awards (*best employee*), relevant

trainings or trainings to support employee skills so that performance can run optimally.

From the observations made by the researcher, some employees stated that the increasing rate of patient visits to the hospital affected the hospital's revenue level. However, the other side of this increase in visits is the potential for a decrease in employee productivity due to the increasing workload. This can result in reduced focus and concentration of employees in carrying out their duties, which in turn can lead to burnout and decreased service quality. Another negative impact that can occur is the occurrence of human error, such as errors in entering item data, payment information or when making payments or in the claim process, which can ultimately lead to financial losses for hospitals. In addition, patient dissatisfaction with the services received and failure to maintain standard operating procedures can result in many complaints from patients or customers. It can also affect the level of receivables or unpaid debts due to issues such as data errors or improper claims processes. In addition to having an impact on the financial aspect, patient dissatisfaction can also have an impact on long-term relationships with patients or customers, as well as on the hospital's overall reputation. Therefore, maintaining the quality of service and ensuring that operational procedures are properly executed are key to addressing these potential issues.

In line with research conducted by [3] stated that profitability has a significant effect on company performance, while a different statement was made from [4] stated that profitability has a negative influence on performance. In addition to financial/profitability, performance is also affected by customer satisfaction.

Some customers stated that the hospital employees were less friendly, the employee response was slow. This statement was stated by several customers that the researcher met while conducting the study. In order to maintain continuity or consistency in the services provided, hospitals are obliged to make improvements to existing internal processes such as implementing a digital-

based system so that patients can more easily access existing medical services in accordance with the demands of the modern era which prioritizes speed, transparency, and wider accessibility. In addition, cutting processes that are considered irrelevant is also needed to improve efficiency and responsiveness in providing services.

In line with research conducted by [5] stated that satisfaction with performance has a positive influence, while a different statement was made from [6] stated that satisfaction has no effect on performance. In addition to customer satisfaction, performance is also affected by internal processes.

Some employees stated that internally the lack of effective communication and less clear leadership style can negatively impact their performance. Lack of clarity in the elaboration of strategies from top management to operational levels is also a major concern. Employees feel that they need clearer direction and a more detailed explanation of the company's vision and goals. The lack of communication skills of some employees is also a highlight, and some of them feel the need for further training in this area. In order to stay relevant and competitive in the ever-changing healthcare environment, it is important to improve the learning and growth process, both from the perspective of employees and companies. Improving the latest facilities that support operations is also an important step in improving efficiency and service quality. As such, investments in employee development and infrastructure are an integral part of the strategy to maintain competitiveness in the dynamic healthcare industry.

In line with the research conducted by [7] stated that internal control has a positive effect on company performance, while a different statement was made from [8] stated that the negative influence of internal control on company performance. In addition to internal processes, performance is also affected by learning and growth.

The phenomenon at Siloam Hospital includes several important aspects. One of them is the high level of outstanding bills or

receivables, which is mostly due to the high expectations, trust and interest desired by patients or customers, as well as third parties such as insurance, companies, and individuals for the quality health services provided by Siloam Hospitals Bali. Therefore, the need for employee competencies that are in accordance with their respective specialties is seen as very crucial. This is reflected in the aspirations of some employees, who feel the need for opportunities to improve their abilities through competency-based training and continue their education to a higher level while still working. Providing this opportunity is considered important because it improves the competence of employees not only for personal gain, but also to elevate the company to a higher level. As such, these measures have the potential to increase the company's overall revenue. By focusing its strategy on employee development, Siloam Hospital will be able to meet the high expectations placed by patients, customers, and third parties, while also overcoming financial challenges such as *outstanding bills* or receivables more effectively.

In line with the research conducted by [9] stated that the perspective of learning and growth on company performance had a significant effect, while a different statement was made from [10] stated that learning and growth had a negative effect on company performance.

2. PROBLEM FORMULATION

Based on the background that has been explained above, the formulation of the problem in this study is as follows.

1. How does finance/profitability affect the company's performance?
2. How does customer satisfaction affect company performance?
3. How does the internal process affect the company's performance?
4. How does learning and growth affect company performance?
5. How do financial/profitability, customer satisfaction, internal processes and simultaneous learning and growth affect company performance?

3. RESEARCH OBJECTIVES

Based on the formulation of the problem, the purpose of this study can be described as follows.

1. To find out and analyze the influence of finance/profitability on the company's performance.
2. To find out and analyze the influence of customer satisfaction on company performance.
3. To find out and analyze the internal influence of processes on company performance.
4. To find out and analyze the influence of learning and growth on company performance.
5. To find out and analyze the influence of finance/profitability, customer satisfaction, internal processes as well as simultaneous learning and growth on the company's performance.

4. THEORETICAL FOUNDATIONS, FRAMEWORKS AND CONCEPTS

4.1 Empirical Studies

Empirical meaning according to [11] is a rational idea formed by individuals through their experiences. In a study conducted by [3] stated that Profitability had a significant effect on company performance, while a different statement was made from [4] stated that profitability has a negative influence on performance. Furthermore, research conducted by [5] stated that satisfaction with performance had a positive influence, while a different statement was made from [6] stating that satisfaction had no effect on performance. Furthermore, research conducted by [7] stated that internal control had a positive effect on company performance, while a different statement was made from [8] stating that the negative influence of internal control on company performance. Furthermore, research conducted by Soeseny, et al. (2021) [9] stated that the perspective of learning and

growth on company performance had a significant effect, while a different statement was made from Alham, et al. (2018) [10] stated that learning and growth had a negative effect on company performance.

4.2 Theoretical Studies

Key Performance Indicators (KPIs) or also known as Key Performance Indicators are measurable values that show how successful an organization is in achieving core goals in its business operations. Bahri (2011) [12] views KPI as a quantitative parameter used to measure the level of performance achievement against the set targets. This indicator specifically plays a role in assessing a company's strategic, financial, and operational achievements.

Utilizing *the Key Performance Indicator* as a tool to measure team performance has significant benefits, as it allows us to measure the impact of the efforts made on business development more clearly. KPIs serve as a qualitative measure of performance that is specifically measured over a specific period of time.

Contingency Theory as a *grand theory* and *Goal Setting Theory* as a *supporting theory*. Contingency theory as the main theory says that contingency is any variable that moderates the influence of organizational characteristics on performance, the essence of contingency states that the effectiveness of a company comes from aligning and adjusting the characteristics of the company with possibilities that reflect the company's situation.

Contingency theory tries to explain a firm having a broad definition, which includes profitability, customer satisfaction, or using a combination of non-financial and financial actions. *Goal Setting Theory* as a supporting theory in this study can be used as the initial foundation for the implementation of *Key Performance Indicators* (KPIs) that have been set at the beginning to carry out a *management control system* (MCS) in an

effort to achieve the company's goals.

Human resources (HR) are productive individuals who work as the driving force of an organization, both in institutions and companies that have assets so that they must be trained and developed their abilities. According to [13], human resources are the driving force of all company activities. Human resource support must also be seen from the number and quality of human resources owned. The amount must be proportional to the existing workload, so that there is no shortage or excess of human resources.

According to [14], human resources (HR) is a design of various formal systems in an organization with the aim of ensuring the effective and efficient use of human expertise to achieve organizational goals according to wishes. According to [15], human resources have two different meanings, including first, it is a work effort or service that is indeed provided with the purpose of carrying out the production process.

4.3 Operational Definition of Variables

a. Performance

[16] performance or work achievement is the result of work that has been achieved by a person based on his work behavior in carrying out activities at work. Performance indicators according to [17] are:

- a. High working pressure
- b. Lack of appreciation
- c. Employee health declines
- d. Lack of role clarity

b. Finance And Profitability

[18] profitability is the ability of a company to generate profits with all the capital that works in it. Financial and Profitability Indicators according to [19] are:

- a. Reduced employee concentration which causes human error and affects hospital revenue
- b. Increased employee productivity will affect revenue
- c. Complaints occur if the service does not comply with the SOP

c. Customer Satisfaction

The definition of Customer satisfaction is a feeling of happiness or disappointment that comes from a comparison between his impression of the performance (results) of a product and his expectations. Customer Satisfaction Indicators according to [20] are:

- a. The service provided by employees is not friendly
- b. Employee response is quite slow
- c. Lack of cooperation between teams

d. Internal Processes

[21] The internal control system includes organizational structure, methods and measures that are coordinated to maintain organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with management policies. Internal Process Indicators according to [21] are:

- a. Leadership's communication to subordinates is not good
- b. Lack of proper strategy elaboration from management
- c. Not getting job training in their field

e. Learning and Growth

[13] company growth is the ability of a company to maintain its economic position in the midst of economic growth and its business sector. Learning and Growth Indicators according to [22] are:

- a. The environmental conditions are quite noisy when the patient/consumer explosion
- b. High receivables to third parties
- c. Competence, opportunities to learn and grow both from internal trainings and formal education

From the explanation above, 5 hypotheses were obtained that the researcher

proposed to determine the influence with the following framework:

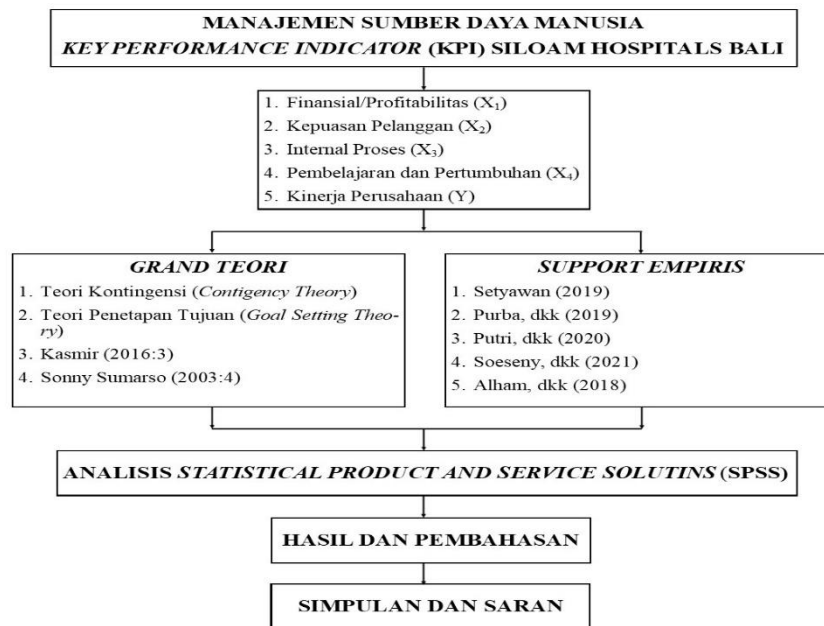


Figure 1. Thinking Framework
Source: Primary data 2024

From the framework of thinking, the conceptual framework proposed by the researcher is as follows:

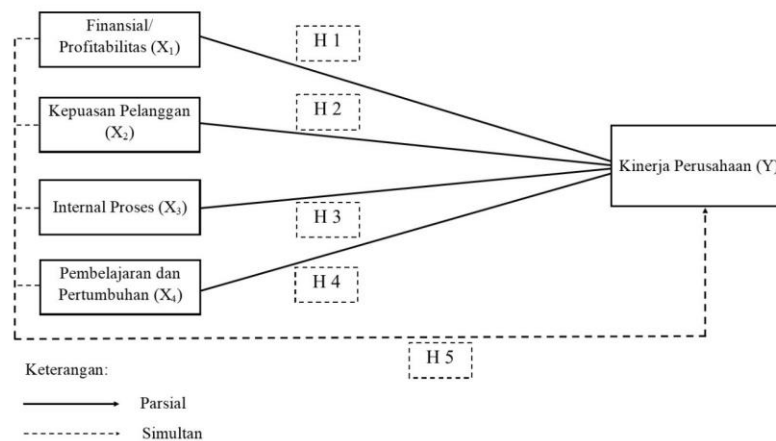


Figure 2. Research Concept Framework
Source: Primary data 2024

5. RESEARCH METHODS

This study uses a quantitative approach with a population of 277 employees with a sample of 73 people where the method used to determine the sample is *proportional random sampling*. Data collection techniques

use questionnaires, interviews, observations, and documentation studies. The data analysis technique in this study uses *Statistical Product and Service Solutions (SPSS)* by conducting the t-test and the F-test. So, in this study, a sample of 73 respondents was used with the following respondent determination data:

Table 1. Respondent Determination Data at Siloam Hospitals Bali

It	Field	Number of Employees	Number of Respondents
1	Casemix	2/277 x 73	1
2	Emergency	25/277 x 73	7
3	Finance	14/277 x 73	4
4	FM and GA	19/277 x 73	5
5	Front Office	50/277 x 73	13
6	ICT	4/277 x 73	1
7	Laboratory	34/277 x 73	9
8	Management	20/277 x 73	5
9	Marketing	4/277 x 73	1
10	MCU	3/277 x 73	1
11	Medical Record	10/277 x 73	3
12	Medical Rehabilitation	10/277 x 73	3
13	Pharmacy	43/277 x 73	11
14	Purchasing	4/277 x 73	1
15	QR	2/277 x 73	1
16	Radiology	13/277 x 73	3
17	Ward Clerk	20/277 x 73	4
Proporsonal		277	73

Source: Primary Data

Furthermore, from the table of respondents above, each field has been determined so that a total of 73 respondents were collected.

6. RESEARCH RESULTS AND DISCUSSION

This study aims to determine the influence of dependent variables on

independent variables partially and simultaneously. The results of the research are as follows:

6.1 Instrument Validity Test

The minimum requirement for a questionnaire to meet validity is if the correlation between the item score and the total score is positive and greater than 0.30.

Table 2. Recapitulation of the Results of the Validity Test of Research Instruments

Variable	Indicators	r-count	Information
Finance and Profitability (X ₁)	X1.1	0,713	Valid
	X1.2	0,739	Valid
	X1.3	0,774	Valid
Customer Satisfaction (x ₂)	X2.1	0,666	Valid
	X2.2	0,714	Valid
	X2.3	0,741	Valid
Internal Process (x ₃)	X3.1	0,826	Valid
	X3.2	0,745	Valid
	X3.3	0,722	Valid
Learning and Growth (X ₄)	X4.1	0,682	Valid
	X4.2	0,745	Valid
	X4.3	0,696	Valid
Company Performance (Y)	Y2.1	0,788	Valid
	Y2.2	0,687	Valid
	Y2.3	0,736	Valid
	Y2.4	0,605	Valid

Source: Data processed, 2024

Based on table 5.4, it can be seen that all r values are calculated more than the limit of r, which is 0.30. Therefore, all items in each variable are declared valid.

6.2 Reliability Test

Sujarweni, (2016:239) [23] stated that a construct or variable is said to be reliable if it gives a *cronbach Alpha* ≥ 0.60 .

Table 3. Recapitulation of Research Instrument Reliability Test Results

No.	Variable	Cronbach's Alpha	Information
1	Finance and Profitability (X ₁)	0,870	Reliable
2	Customer Satisfaction (x ₂)	0,821	Reliable
3	Internal Process (x ₃)	0,851	Reliable
4	Learning and Growth (X ₄)	0,852	Reliable
5	Company Performance (Y)	0,835	Reliable

Source: Data processed, 2024

The reliability test results presented in Table 5.6 show that all research instruments have a *Cronbach's Alpha* coefficient of more than 0.60. So, it can be stated that all variables have met the reliability or reliability requirements so that they can be used to conduct research.

6.3 Multiple Linear Regression Analysis

Multiple linear regression analysis was used to determine the influence patterns of independent variables Financial and Profitability (X₁), Customer Satisfaction (X₂), Internal Process (X₃), Learning and Growth (X₄) and Company Performance (Y). From the results of the calculation of SPSS (*Statistical Product and Service Solution*), the following results were obtained:

- a = 0.929
- B₁ = 0.231
- b₂ = 0.331
- B₃ = 0,315
- B₄ = 0,349

Therefore, the multiple linear regression equation states the pattern of influence of the free variables Finance and Profitability (X₁), Customer Satisfaction (X₂), Internal Process (X₃), Learning and Growth (X₄) simultaneously to the Company's Performance (Y), as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4$$

$$Y = 0.929 + 0.231X_1 + 0.331X_2 + 0.315X_3 + 0.349X_4$$

Based on the linear regression equation above, it can be explained that

the pattern of influence of Finance and Profitability (X₁), Customer Satisfaction (X₂), Internal Process (X₃), Learning and Growth (X₄) simultaneously on the Company's Performance (Y) is as follows:

1. The value of a = 0.929 means that the company's performance is 0.929 units if financial and profitability (X₁₌₀), customer satisfaction (X₂₌₀), internal processes (X₃₌₀), learning and growth (X₄₌₀) are fixed.
2. The value of b₁ = 0.231 means that if finance and profitability increase by one unit, then the company's performance will increase by 0.231 if customer satisfaction (X₂) is fixed.
3. The value of b₂ = 0.331 means that if customer satisfaction increases by one unit, then the company's performance will increase by 0.331 if the internal process (X₃) is fixed.
4. The value of b₃ = 0.315 means that if the internal process increases by one unit, then the company's performance will increase by 0.315 if learning and growth (X₄) are fixed.
5. The value of b₄ = 0.349 means that if learning and growth increase by one unit, then the company's performance will increase by 0.349 if the finance and profitability (X₁) remain constant.

6.4 Determination Analysis

Determination analysis is used to determine the amount of contribution between the variables of financial freedom and profitability (X₁), customer

satisfaction (X_2), internal processes (X_3), learning and growth (X_4) to the variables bound by company performance (Y), so the determination coefficient is used. Since the magnitude of $R = 0.833$ (see appendix 4), the magnitude of the determination is $R^2 \times 100\%$ or $0.833^2 \times 100\% = 69.3\%$.

This means that finance and profitability (X_1), customer satisfaction (X_2), internal processes (X_3), learning and growth (X_4) contribute to the company's performance (Y) by 69.3%, while the remaining 30.7% is contributed by other variables not analyzed in this study.

6.5 Hypothesis Testing

1) The Influence of Finance and Profitability (X_1) on Company Performance (Y) at Siloam Hospitals Bali

Using a 90% confidence degree or a 10% error rate ($\alpha = 0.1$) and a n-k ($73-4$) = 69 degree of freedom, a one-sided test on the right side, obtained a t-table value (0.1; 69) = 1.666.

The results of the calculation and according to Figure 5.2 it is known that the t-count is 2.215 while the t-table is 1.667, it turns out that the t-count value is greater than the t-table value and the t-count is in the Ho rejection area. Therefore, Ho was rejected and Ha was accepted. This means that the hypothesis proposed is proven that finance and profitability have a positive and significant influence on the company's performance.

2) The Effect of Customer Satisfaction (X_2) on Company Performance (Y) at Siloam Hospitals Bali

Using a 90% confidence degree or a 10% error rate ($\alpha = 0.1$) and a n-k degree of freedom ($73-4$) = 69, a one-sided test on the right side, obtained a t-table value (0.1; 69) = 1.667.

The results of the calculation and according to Figure 5.3 it is known that the t-count is 2.554 while

the t-table is 1.667, it turns out that the t-count value is greater than the t-table value and the t-count is in the Ho rejection area. Therefore, Ho was rejected and Ha was accepted. This means that the hypothesis proposed is proven that customer satisfaction has a positive and significant influence on the company's performance.

3) The Influence of Internal Processes (X_3) on Company Performance (Y) at Siloam Hospitals Bali

Using a 90% confidence degree or a 10% error rate ($\alpha = 0.1$) and a n-k degree of freedom ($73-4$) = 69, a one-sided test on the right side, obtained a t-table value (0.1; 69) = 1.667.

The results of the calculation and according to Figure 5.4 it is known that the t-count is 2.864 while the t-table is 1.667, it turns out that the t-count value is greater than the t-table value and the t-count is in the Ho rejection area. Therefore, Ho was rejected and Ha was accepted. This means that the hypothesis proposed is proven that the internal process has a positive and significant influence on the company's performance.

4) The Influence of Learning and Growth (X_4) on Company Performance (Y) at Siloam Hospitals Bali

Using a 90% confidence degree or a 10% error rate ($\alpha = 0.1$) and a n-k degree of freedom ($73-4$) = 69, a one-sided test on the right side, obtained a t-table value (0.1; 69) = 1.667.

The results of the calculation and according to Figure 5.5 it is known that the t-count is 3.022 while the t-table is 1.667, it turns out that the t-count value is greater than the t-table value and the t-count is in the Ho rejection area. Therefore, Ho was rejected and Ha was accepted. This means that the hypothesis proposed is proven that learning and growth

have a positive and significant influence on the company's performance.

5) The Simultaneous Influence of Finance and Profitability (X_1), Customer Satisfaction (X_2), Internal Process (X_3), Learning and Growth (X_4) on Company Performance (Y) at Siloam Hospitals Bali

Using a 90% confidence degree or a 10% error rate ($\alpha = 0.1$), the numerator-free degree: $k = 4$ and the denominator degree: $n - k - 1 = 73 - 4 - 1 = 68$, then the value F -table 0.1 (2: 68) = 2.03 is obtained.

From the results of the calculation and according to Figure 5.6, the F -count is 38.543 greater than the F -table of 2.03 is in the area of rejection of H_0 , then H_0 is rejected or H_a is accepted, it means that there is indeed a positive and significant influence between finance and profitability, customer satisfaction, internal processes, learning and growth on the company's performance. This means that if the four variables are raised together, the company's performance will increase, and vice versa, if the variables of finance and profitability, customer satisfaction, internal processes, learning and growth decrease, there will be a decrease in the company's performance.

7. CONCLUSION

Based on the results of the research analysis and the results of the discussion in the previous chapter, the conclusion of this study is as follows.

1. Finance and profitability have a positive and significant effect on the company's performance at Siloam Hospitals Bali. This means that if the finances and profitability are getting better, the company's performance at Siloam Hospitals Bali will increase.
2. Customer satisfaction has a positive and significant effect on the

company's performance at Siloam Hospitals Bali. This means that if customer satisfaction is getting better, the company's performance at Siloam Hospitals Bali will increase.

3. Internal processes have a positive and significant effect on the company's performance at Siloam Hospitals Bali. This means that if the internal process is getting better, the company's performance at Siloam Hospitals Bali will increase.
4. Learning and growth have a positive and significant effect on the company's performance at Siloam Hospitals Bali. This means that if learning and growth are getting better, the company's performance at Siloam Hospitals Bali will increase.
5. Financial and profitability, customer satisfaction, internal processes, learning and growth have a positive and significant effect on the company's performance at Siloam Hospitals Bali. This means that if the financial and profitability, customer satisfaction, internal processes, learning and growth are getting better, the company's performance at Siloam Hospitals Bali will increase.

8. ADVICE

Based on the above conclusions, the suggestions from this study are as follows.

1. For the leadership of Siloam Hospitals Bali, the leadership should provide opportunities for employees to learn and grow, both from trainings and formal education and the elaboration of the right strategy from management will be able to improve employee performance in the company.
2. For employees, employees should be faster and more responsive in responding to all consumer complaints, complaints and others and provide services in accordance with the SOPs of Siloam Hospitals Bali.

3. For the next research, this study only examines finance and profitability, customer satisfaction, internal processes, learning and growth as well as company performance, for

that it is hoped that in the next research other variables that affect the company's performance can be researched.

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