



# EFFECTIVENESS AND EFFICIENCY OF INTERNAL CONTROL OVER THE MANAGEMENT OF HUMAN RESOURCES OF XYZ GAS STATIONS

ELLEN FELICIA\*  
THERESIA DWI HASTUTI

Program Studi Akuntansi Fakultas Ekonomi Universitas Katolik Soegijapranata  
Jl. Pawiyatan Luhur Sel. IV No.1, Bendan Duwur, Kec. Gajahmungkur, Kota Semarang, Jawa Tengah 50234,  
Indonesia

## Article History:

Received : 2024-01-31

Revised : 2024-02-09

Accepted : 2024-02-12

Published : 2024-02-13

## Corresponding author:

ellenfelicia58@gmail.com

## Cite this article:

Felicia, E., & Hastuti, T. D. (2024). Effectiveness And Efficiency Of Internal Control Over The Management Of Human Resources Of XYZ Gas Stations. *Keunis*, 12(1), 111-119.

**Abstract:** *The purpose of this study was to determine the effectiveness and efficiency of internal control in managing human resources at XYZ Gas Stations. This research uses a qualitative method. This research collected primary data by conducting interviews with the Director, Manager, and Supervisor of XYZ Gas Station and documenting related files. Researchers found several problems related to human resource management such as contracts with partners and Pertamina Corporation that are not clearly managed, employees who do not carry out their job descriptions properly, inaccuracy in calculating sales rewards and ineffective HR control systems. The results of this study indicate that human resource management including internal control implemented by XYZ Gas Station has not run optimally and XYZ Gas Station must discuss with the Internal Control Unit in handling human resource management.*

**Keywords :** Effectiveness, Internal Control, Human Resources

## DOI:

10.32497/keunis.v12i1.5369

## INTRODUCTION

At present, there are more and more companies in Indonesia, causing competition in the business world to become increasingly fierce. To achieve company success, there is one important factor that must be considered, namely Human Resources (Luther, 2019). Human Resources is an individual or employee who is a driving force in the Company and must be developed in terms of their abilities (Luther, 2019). Therefore, the management of human resources or employees in a company must run well so that all company activities run smoothly. Employee management is management that starts from employee recruitment to employee termination (Wahjono, 2015).

Based on the inspection conducted by researchers on XYZ Gas Stations, researchers found several findings that had occurred at XYZ Gas Stations. One of the NFR owned by XYZ Gas Station, namely LPG, does not have a principal license from Pertamina Corporation and the contract validity period with Pertamina Corporation has expired. If the validity period is about to expire, XYZ Gas Station is required to extend the lease contract with Pertamina Corporation. If the management of the NFR is not in accordance with Pertamina's principal license, then the Gas Station is not allowed to continue the operation of the related NFR.

XYZ Gas Station made several mistakes in the calculation of fuel sales rewards that will be given to all employees of XYZ Gas Station. The calculation error can occur due to inaccuracy in entering the percentage calculation given by Pertamina Corporation through Excel Program. This causes the employee reward given by XYZ Gas Station to not match the calculation from Pertamina Corporation (there is a difference). After Pertamina Corporation finds out, Pertamina Corporation will show the difference in the calculation results through the Pertamina Way Standard (Pertamina, 2020).

XYZ Gas Stations have several work checklists that will be filled out by all employees who are responsible for each assigned task. Based on the findings from the inspection, the employees of the gas station several times did not update the work checklists such as toilet housekeeping records and equipment damage records. In addition,

the toilets were not clean. This will have an impact on the comfort of XYZ Gas Station customers. Although this negligence is simple, Pertamina applies quite strict rules for the cleanliness of the gas station area including toilets in the Pertamina Way Standard (Pertamina, 2020).

In addition, XYZ Gas Station once committed a crucial negligence. This negligence is in the form of a fire extinguisher in poor condition, which has zero pressure. Fire extinguishers should always be in good condition according to Pertamina Way Standards (Pertamina, 2020). A normal fire extinguisher has a pressure of 15 to 20 bar. Zero pressure or being in the red zone indicates that the fire extinguisher must be serviced again so that the pressure becomes normal. XYZ Gas Stations are places where people fill up fuel and are prone to fires. Therefore, XYZ Gas Stations are required to check fire extinguishers periodically in accordance with regulations from Pertamina Corporation.

Some of these omissions are related to employees who are less orderly in carrying out their duties. Work checklists that must be filled out by employees are in the form of daily maintenance cards for push pumps, daily maintenance cards for push pump tanks, checklists for garden housekeeping activities, and checklists for housekeeping activities for ablution areas. The work checklist functions so that no work is missed. However, in filling out the work checklist, XYZ Gas Station employees often fill it out first before doing the related work. This causes employees to forget to do some of these tasks. The person in charge of the checklist is the supervisor, so it can be concluded that the control carried out by the supervisor is not well implemented.

In addition, several HR-related matters need to be considered by XYZ Gas Station. Employee Regulations and Performance Appraisals that should be the responsibility of the Manager are instead done by the Director. In addition, the manager can double as a supervisor when the supervisor is absent. This causes the division of duties and responsibilities for Director, Manager, and Supervisors to not be well separated according to position. Performance appraisals carried out once every 6 months serve to determine whether employees are doing work in accordance with the standards applied. However, at XYZ Gas Station, some employees still repeat the same mistakes even though they have been reminded by their superiors.

This research was conducted to solve problems and provide solutions related to problems in XYZ Gas Stations related to Human Resource Management. The difference between this research and other research is that this research raises discussions about human resources. Human Resources at XYZ Gas Station have not been managed optimally, this can be proven from the discipline of XYZ Gas Station employees in carrying out their roles. As a result, problems occur that have an impact on XYZ Gas Stations such as assessing the quality of equipment to the quality of service to consumers.

The purpose of this research is to find out how operational management is related to business cooperation with Pertamina Corporation, control in maintaining equipment for operational activities, employee management in the distribution of job descriptions, and employee management strategies to improve employee performance.

## **THEORETICAL FRAMEWORK AND HYPOTHESES**

### **Goal Setting Theory**

Goal Setting theory is a theory that explains related to the goals possessed by humans based on their behavior (Fatmah & Anggraini, 2022). Basically, humans must have an ability to set goals in the long term (Fatmah & Anggraini, 2022). With these goals, humans will act or behave appropriately so that goals can be achieved properly. Goal Setting theory also discusses differences in the performance of each human being caused by different work goals and motivations.

### **Institutional Theory**

According to Anwar (2020), Institutional Theory is a theory that explains how the relationship of an organization with the surrounding environment and the structure and processes carried out by an organization can have related consequences. The Institutional Theory used in this study is Coercive Isomorphism. Coercive isomorphism refers to a pressure received by an organization that comes from formal rules (government) or informal rules (Wahyuni & Adam, 2016). The pressure received by an organization is generally interpreted as pressure or invitation.

### **Effectiveness**

According to Pekei (2016), effectiveness is a relationship between results (outputs) and goals or benchmarks how much the level of results, procedures, and policies implemented by an organization.

### **Efficiency**

According to Septiana (2015), Efficiency is a benchmark related to performance in a company. The expected performance measure is based on maximum output and input

### **Internal Control**

According to Hery (2014), Internal Control is a procedure and policy that is useful in protecting an entity's assets to avoid all existing abuses, accounting information can be proven accurate, organizations comply with legal regulations and employees comply with management policies applied.

### **Good Corporate Governance (GCG)**

Good Corporate Governance is a system that is useful for regulating management in companies using the principles stated in Article 3 of the Regulation of the State Minister of SOEs Number PER 01 / MBU / 2011 concerning the Implementation of Good Corporate Governance / GCG in SOEs consisting of Transparency, Accountability, Responsibility, Independency, and Fairness.

## **RESEARCH METHODS**

This research uses a qualitative method by conducting interviews with the Director, Manager, and Supervisor of XYZ Gas Station and conducting documentation. This research collects primary data in the form of organizational structure, job description, employee job checklist, employee performance appraisal system, sales reward calculation, and Pertamina Way checklist.

### **Data Analysis Technique**

#### ***Analysis of Compliance with Partner and Pertamina Corporation Contracts***

The problems that occur are NFR LPG does not have a principal license from Pertamina Corporation, My Pertamina EDC cannot function properly and has been recorded in the damage/breakdown logbook, there are 9 kg and 60 kg DCP fire extinguishers in poor condition (zero pressure). The Completion stage carried out is that the researcher will see the contract with Pertamina Corporation in the form of approval of the NFR Gas Station business principle permit to see how the Gas Station implements or complies with the contract that has been agreed with Pertamina Corporation. After looking at the contract, the researcher will find out whether there are violations committed by the gas station.

#### ***Analysis of Jobdesc Compliance and Improvement***

Problems that occur in the form of Product Signage are not in accordance with Pertamina standards, the sample can does not have the signature of the fuel tank driver and the Gas Station, the employee's work checklist is filled in before the work is completed, the toilet is not clean (walls and floors), there is a toilet room that does not have a mat, the daily stock record of tank 2 (Dexlite) is not always updated, the toilet housekeeping record is not updated on schedule (drain the water tank), the equipment breakdown record is not updated according to the provisions, and the Gas Station Manager still has to be accompanied by the director such as performance appraisal work and employee rules. The Completion stage carried out is that the researcher will use the job description of all gas station employees as a basis for seeing whether employees carry out work in accordance with the job description. In addition, researchers will find out if there are incomplete job descriptions so that job descriptions will be revised.

#### ***Analysis of Employee Development and Sales Reward***

The problems that occur are that the Performance Appraisal System does not play a maximum role in employee discipline, the gas station has just started compiling written employee regulations (previously oral) so that it has no basis if employees violate certain regulations, and sales rewards are not in accordance with Pertamina Corporation regulations. The stage of completion is that researchers will use the employee regulations of XYZ Gas Station as a basis for seeing whether employee management is carried out effectively and optimally.

## **RESULTS AND DISCUSSION**

This research focuses on HR or Human Resources of XYZ gas stations, especially discussing the mechanism of the Internal Control System or SPI implemented by XYZ gas stations. The SPI that will be discussed includes the effectiveness and efficiency of controls in managing employees related to the company's operational activities. The scope of HR that will be discussed includes orderly organizational governance related to contracts with partners and Pertamina that must be obeyed, compliance and improvement of employee job descriptions, and regarding employee development and sales rewards. In addition, researchers will discuss the role of SPI Foundation in the operational activities of XYZ gas stations.

---

**Analysis of Compliance with Partner and Pertamina Contracts Related to NFR LPG, EDC My Pertamina, and APAR****NFR LPG**

The concept in managing the NFR contract regulated by Pertamina states that gas stations must have a Pertamina principle license and the NFR LPG principle license is valid for 1 year and must be renewed when the contract time expires. NFR or Non Fuel Retail is a business created by Pertamina in order to develop gas stations into a One Stop Service that benefits Pertamina and gas stations. XYZ gas station has a contract with one of the LPG partners. SPBU must request a contract extension letter with the LPG partner before the contract expires. After that, the gas station is required to apply for an extension license to Pertamina through the web. The process to obtain the license takes quite a long time so it needs to be prepared 1 month before the contract expires. However, the LPG partner has a company policy that can only issue an extension letter in January and that month coincides with an inspection from Pertamina so that the official extension letter from Pertamina has not yet been issued. This proves that there is an "X" factor that cannot be changed or anticipated by the XYZ gas station.

**EDC My Pertamina**

The concept in managing EDC My Pertamina regulated by Pertamina states that gas stations must follow up within 48 hours and be resolved immediately if the EDC is damaged. EDC My Pertamina, owned by Gas Station, is one of the fuel payment methods that can be used by consumers. XYZ Gas Station has reported to partner X who cooperates with Pertamina Corporation to be repaired in January 2022. However, for 3 months, from January to March, it turns out that the EDC still cannot be used for operational activities. This is due to the response from partner X which took quite a long time to repair the EDC because the EDC machine ran out so it was not the fault of XYZ Gas Station. We recommend that XYZ Gas Station utilize the existing suggestion forum to explain to Pertamina Corporation so that if in the future there are problems related to My Pertamina EDC, partner X can follow up more quickly.

**Fire Extinguishers**

Pertamina Corporation applies a mandatory rule that gas stations must have at least 1 9 kg DCP fire extinguisher per island and at least 2 60 kg fire extinguishers in good condition (with normal pressure). Fire extinguishers owned by XYZ Gas Station are checked regularly every day by the supervisor on duty. In addition, XYZ Gas Station also conducts an inspection once a year by the Fire Department which does have competence related to fire extinguishers.

The fire extinguisher owned by XYZ Gas Station once had zero pressure which means it is not suitable for use and this is known by Pertamina Corporation. The pressure for a good fire extinguisher is generally in the green area (15 to 20 bar). Based on the statement of XYZ Gas Station, the abnormal pressure can occur due to changing temperatures. In the morning, the fire extinguisher was checked by the supervisor and the pressure was normal, then during the day the pressure suddenly became abnormal. This happened beyond the prediction of XYZ Gas Station. XYZ Gas Station should anticipate by conducting documentation every morning, namely 1x a week to prove to the auditor that the supervisor always checks the condition of the APAR. Documentation serves as evidence that leads to oral, written or descriptive sources (Nilamsari, 2014). XYZ Gas Station should also make a special job checklist to check the condition of the fire extinguisher every day so that it is easier to monitor it. XYZ Gas Station can also make an agreement with the Fire Brigade which regulates the rules related to checking the condition of the fire extinguisher and the consequences that will be borne by both parties, namely XYZ Gas Station and Fire Brigade if there are parties who violate the rules or commit negligence that has an impact on the condition

of the fire extinguisher. This is in accordance with the Resicoleer Theory which suggests that the party who made the mistake is obliged to overcome the existing losses.



Source: Pertamina Way Audit, 2022

Figure 1. Condition of fire extinguisher when inspected by Pertamina

### **Compliance Analysis and Improvement of Employee Job Description**

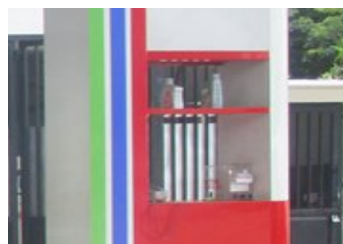
*The sample can does not have the signature of the fuel tank driver and the gas station.*

Based on Pertamina Corporation regulations, sample cans must be sealed and the fuel sample label must be affixed and there is a signature from the gas station officer and fuel driver as evidence to Pertamina Corporation. XYZ Gas Station and the tank driver have committed negligence, namely forgetting not to put the signature on the sample can. The supervision carried out by XYZ Gas Station is less strict so employees forget to sign. When conducting a meeting once a month to discuss financial matters with SPI, XYZ Gas Station should also conduct discussions related to operational issues to find out the developments that occur. The SPI Foundation can monitor the progress of employee performance by requesting reports from each employee so that operational activities can run regularly and smoothly. In addition, according to (Hastuti et al., 2017), the structure of the Internal Control System consisting of management control and control culture can provide benefits in controlling actions in management opportunities from various circumstances of the Company and auditors are required to use the correct audit standards in carrying out internal control system activities.

#### *Signage Products*

Pertamina Corporation has a standard for signage products that oil displays must be protected by glass. Signage product is a signboard that serves as a medium to provide information on the type of gasoline to consumers. Signage products owned by XYZ Gas Stations are not in accordance with Pertamina standards because the display for oil is not protected by glass. This can happen because in the Pertamina Way rules it has been stated that sign products must comply with Pertamina standards, but it is not mentioned to protect the display with glass so XYZ Gas Station does not know the rules.

The mistake made by XYZ Gas Station was because XYZ Gas Station only complied with Pertamina's regulations and was not careful in understanding the regulations applied by Pertamina Corporation. It is recommended that XYZ Gas Stations understand Pertamina Way provided by Pertamina Corporation in detail for each aspect. If there is no detailed information regarding the standard for signage products, gas stations must ask Pertamina Corporation about it considering that Pertamina Corporation really cares about small details to improve gas station performance.



Source: Pertamina Way Audit, 2022

Figure 2. Oil Display Not Covered by Glass

#### *Employee Job Checklist*

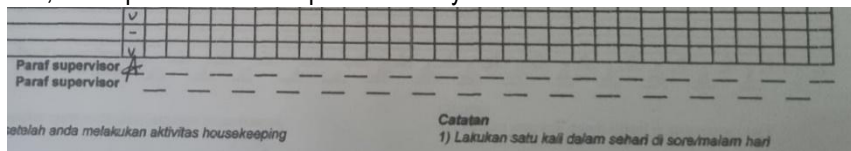
Pertamina Corporation has a policy of adjusting employee work with a job checklist every two months and must be updated every day according to the schedule. XYZ Gas Station has several checklists of work from Pertamina Corporation such as push pump daily maintenance cards, push pump tank daily maintenance cards,

garden housekeeping activity checklists, and ablution area housekeeping activity checklists. The purpose of the checklist is to monitor all employee work so that nothing is missed. The job checklist must be filled after the employee has completed his duties and after that it will be checked by the supervisor.

However, XYZ Gas Station employees have an undisciplined attitude because they fill out the checklist before completing their duties. In addition, employees also forget to update the checklist according to the schedule so that the manager decides to change the policy that has been applied. Initially, employees are required to do tasks first and fill out checklists after the work is done. After knowing that this has an impact on Pertamina's assessment, the manager anticipates by asking employees to fill out the checklist at the beginning even though the work has not been completed. This is done because Pertamina Corporation will see the job checklist as strong evidence that all employees have completed their duties.

Policies between managers and directors differ in overcoming this. The director still reminds employees to complete tasks first before filling out the work checklist. Different policies between managers and directors in addressing job checklist problems cause employees to wonder about the tasks they will do. Instead, the director makes a special SOP for a work checklist so that employees are required to do their duties according to the SOP and get consequences if they make mistakes. XYZ Gas Stations can have consequences by giving 1 point to every employee who makes a mistake and if the points have reached a certain number, employees will get penalties so that employees feel deterred and more obedient in complying with regulations.

Gas stations only check through the checklist form and during Pertamina Corporation inspections for 2 months. Managers should conduct regular checks every day and act decisively if there are employees who are not doing a good job. Managers can also provide special work checklist reports to the Director every 1 month so that the Director is easy to monitor. In addition, the supervisor as the person in charge of the checklist must check every day before the end of work time whether the checklist has been filled in correctly so that if the checklist or work has not been completed, the supervisor can complete it directly.



Source: XYZ Gas Station Checklist Form

Figure 3. Weaknesses of the Job Checklist Form

In the supervisor signing section there is no name of the supervisor responsible. The name of the supervisor concerned should be included in the job checklist form to make it easier to check and monitor if problems occur. The problem of employees who do not run the job description properly is related to the theory of goal setting which suggests that humans do something that is in harmony with their goals (Fatmah & Anggraini, 2022). If employees have different goals, then they also have different motivations in the process of achieving goals. However, XYZ Gas Stations are less aware of the importance of work motivation, causing their performance not to improve. Work Motivation is the provision of driving efforts that will increase enthusiasm in work so that individuals can work effectively in achieving their goals (Arifin & Nurcaya, 2018). Therefore, strong work motivation is needed in carrying out work.

**Employee Development Analysis and Sales Rewards**

*Performance Appraisal System*

The Performance Appraisal System is carried out through a form that will be distributed to all XYZ Gas Station employees and in the form of self-assessment which means employees assess themselves with self-awareness. The implementation of the XYZ Gas Station Performance Appraisal System has not been very effective because employees always repeat the same mistakes so that the superiors must always remind them. Based on the false statement of 1 employee, the performance appraisal carried out did not have a significant effect. The



performance appraisal system applied has an effect in increasing the motivation of each employee so that it will have an impact on employee work performance (Hartatik, 2014).

In addition, there are several shortcomings of the XYZ Gas Station performance appraisal form as follows:

11. COACHING *					
Memberikan panduan dan umpan balik secara tepat waktu yang dibutuhkan untuk menyelesaikan suatu tugas.					
a.	Saya mampu mengenali kesenjangan antara kinerja yang ditunjukkan dgn yang diharapkan.				
b.	Saya mampu memberikan panduan untuk memperkuat pengetahuan atau ketrampilan untuk mencapai kinerja yang diharapkan.				
c.	Saya mampu memberikan umpan balik yang membangun secara positif dan tepat waktu				

Source: XYZ Gas Station Document

Figure 4. Weaknesses of Performance Appraisal Form

In the Coaching section, there is no explanation of coaching assessments used to assess the guidance material provided to employees or to assess employees who are guided.

No.	ASPEK	NILAI				
		KS	K	C	CB	B
		1	2	3	4	5
1. PENGETAHUAN						
a.	Saya mampu memahami fungsi tugas, alur pekerjaan pokok dan product knowledge serta menjalankan dengan rutin, baik dan benar.					
b.	Saya memahami persoalan dalam pekerjaan dan mampu menyelesaikannya					

Source: XYZ Gas Station Document

Figure 5. Calculation of Total Employee Performance Value

In the employee performance appraisal form, there is a value that will be used to calculate the total value owned by employees or called the rating scale method which is considered to tend to be subjective. However, the director has not calculated or made conclusions about employee performance. This will have an impact on the right follow-up to be done in overcoming poor employees. In addition, if there are no conclusions, then employees do not know the development of their competencies periodically. Preferably, XYZ Gas Stations can consider using performance appraisals as a basis for rewards and punishments. According to (Suryadilaga et al., 2016) rewards will be useful for improving employee competence. Employees will feel valued and have more motivation if they achieve an achievement so that in the future employees are eager to provide the best for the smooth operation of the company. Punishment is given so that employees feel deterred and do not repeat the same mistakes.

In addition, the performance appraisal form is only filled out by XYZ Gas Station employees. We recommend that the director also fill out a performance appraisal form to assess each employee in writing to make it easier for the director to see the development of employee competence in the future so that the Director can take action, namely discussing with SPI to be able to consider giving rewards & punishments based on the performance appraisal scale of each employee.

#### Employee Regulations

Currently, XYZ Gas Stations are in the process of making official employee regulations. Since the beginning of its operation until now, XYZ Gas Stations only have a Collective Labor Agreement (PKB) agreed with the workers and do not have official written employee regulations. If the XYZ Gas Station does not have employee regulations, then employee management cannot run optimally. Employee Regulations are needed so that discipline is well maintained, if employees comply with regulations, discipline will be created in the company (Sinambela, 2021). We recommend that XYZ Gas Stations immediately complete making employee regulations so that they can be immediately applied in operational activities so that they run regularly.

#### Sales Rewards

Pertamina Corporation applies regulations for sales rewards, namely 80 percent given to field employees and 20 percent given to officers. Sales Rewards are given to all employees and the amount depends on the sales figures each month. Sales Rewards will be checked by Pertamina Corporation every 2 months. XYZ gas stations made 2 errors in calculating sales rewards, namely there was a difference in calculation between XYZ gas stations and Pertamina Corporation. The cause of the calculation difference is inaccuracy in entering the calculation

percentage in the excel program. If the number of employees increases or decreases, XYZ Gas Stations are required to update the weight value to remain in accordance with Pertamina Corporation's rules.

Posisi	jumlah	x	Total
Operator	169.238	4	676.952
Operator	66.282	30	1.988.466
Operator terasa	2.709	30	81.270
Dan-lito	6.322	30	189.660
			+
			2.936.192 x 80 %
Total			2.348.952

Source: Pertamina Way Audit, 2022

Figure 6. Calculation Difference between Gas Station and Pertamina

When making the update, XYZ Gas Stations are required to double-check the percentage of calculations that have been completed to avoid miscalculations. In calculating weight, XYZ Gas Stations do not use a certain formula and are only based on the percentage given by Pertamina Corporation. We recommend that in calculating weights, XYZ Gas Stations have a clear calculation basis such as using multiples for Operators weighing 20, Supervisors 15, Security 10, and Cleaning Service 5 according to the workload of each position. Workload is a job or activity that must be completed by employees within a certain period (Vanchapo & MKes, 2020).

## CONCLUSION

In terms of contracts with NFR LPG and fire extinguishers, XYZ Gas Station does not think about the consequences and good solutions if a problem occurs. Related to compliance and revamping job description, XYZ Gas Station employees are less disciplined in doing their respective tasks and jobs. In addition, the job descriptions of supervisors and managers are still incomplete, causing operational problems. With the lack of operational supervision related to employee job desk compliance, XYZ Gas Station should discuss with SPI Foundation to help supervise operations. Employee development of XYZ Gas Station has not been running effectively. The performance appraisal system is not functioning, there are no employee regulations for approximately 5 years of operation, and does not apply rewards and punishments to employees. XYZ Gas Station can consider giving rewards and punishments so that employee performance increases and employees do not repeat the same mistakes.

This study provides recommendations for further research in order to expand the scope by examining the internal control system in financial terms because if human resource control is not implemented optimally, it will affect financial control so that it can become an emergency and needs to be followed up. In addition, for the next research, researchers should be able to discuss in depth with the Internal Control System of related companies so that they can explore deeper problems.

## REFERENCES

- Arifin, A., & Nurcaya, N. (2018). Pengaruh Motivasi dan Lingkungan Kerja terhadap Kinerja Pegawai pada Sekretariat Daerah Kabupaten Kutai Timur. *Prosiding FRIMA (Festival Riset Ilmiah Manajemen Dan Akuntansi)*, 1, 728–738. <https://doi.org/10.55916/frima.v0i1.260>
- Fatmah, A. A., & Anggraini, D. T. (2022). Determinan Kinerja Manajerial Dimoderasi Locus of Control. *Jurnal Akuntansi Dan Governance*, 3(1), 29. <https://doi.org/10.24853/jago.3.1.29-44>
- Hartatik, I. P. (2014). Buku praktis mengembangkan SDM. Yogyakarta: Laksana.
- Hastuti, T. D., Ghozali, I., & Yuyetta, E. N. A. (2017). Wplyw cykli zycia firmy na ksztaltowanie wyniku rozliczeń międzyokresowych z systemem kontroli wewnętrznej jako zmienną moderującą. *Polish Journal of Management Studies*, 15(1), 66–75. <https://doi.org/10.17512/pjms.2017.15.1.07>



- Hery, S. E. (2014). *Pengendalian Akuntansi dan Manajemen*. Kencana.
- Luther, G. (2019). MANAJEMEN SUMBER DAYA MANUSIA Eri Susan 1. *Jurnal Manajemen Pendidikan*, 9(2), 952–962.
- Nilamsari, N. (2014). Memahami Studi Dokumen Dalam Penelitian Kualitatif. *Wacana*, 8(2), 177–1828.  
<http://fisip.untirta.ac.id/teguh/?p=16/>
- Pekei, B. (2016). *Konsep dan analisis efektivitas pengelolaan keuangan daerah di era otonomi*. Penerbit Taushia.
- Pertamina. (2020). *Downstream*. <https://pertamina.com/id/downstream>
- Saiful Anwar. (2020). Implementasi Kebijakan Pengelolaan Dana Desa: Zaltman's Metaphor Elicitation Technique. *Jae (Jurnal Akuntansi Dan Ekonomi)*, 5(1), 99–106. <https://doi.org/10.29407/jae.v5i1.14064>
- Septiana, N. S. N. (2015). Faktor–faktor Yang Mempengaruhi Efisiensi Perbankan Di Indonesia Tahun 2010–2013 (Study Pada Bank Umum Konvensional dan Syariah). *Derivatif: Jurnal Manajemen*, 9(2).
- Sinambela, L. P. (2021). *Manajemen Sumber Daya Manusia: Membangun tim kerja yang solid untuk meningkatkan kinerja*. Bumi Aksara.
- Suryadilaga, R. M., Musadieg, M. Al, & Nurtjahjono, G. E. (2016). Pengaruh reward dan punishment terhadap kinerja (Studi pada karyawan PT Telkom Indonesia Witel Jatim Selatan Malang). *Jurnal Administrasi Bisnis (JAB) Vol, 39*, 156–163.
- Vanchapo, A. R., & MKes, M. (2020). *Beban kerja dan stres kerja*. Penerbit Qiara Media.
- Wahjono, S. I. (2015). *Manajemen sumber daya manusia*. Salemba Empat.
- Wahyuni, N. E., & Adam, H. (2016). Analisis Implementasi Standar Akuntansi Pemerintahan Berbasis Akual Dalam Perspektif Teori Institusional: Studi Kasus Pada Pemerintah Kota Malang. *Jurnal Ilmiah Mahasiswa FEB Universitas Brawijaya*, 4, 1–16. <http://www.bppk.kemenkeu.go.id/>