



The Influence of Career Development, Supervision, and Employee Commitment on Employee Performance at the Lubuk Pakam Pratama Tax Service Office

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ABSTRACT

This survey means to pick the impact of transporter improvement, oversight and commitment delegate fairly and in the mean time on the introduction of representatives work in the Kantor Pelayanan Pajak Pratama Lubuk Pakam with an overall public of 122 individuals and a study test. of 55 individuals. The information evaluation system utilized is different apostatize assessment utilizing the IMB Encounters PC program for Thing and Association Game-Plan (SPSS) change 24. Taking into account the appraisal results, transporter improvement basically impacts the presentation of the specialists work of the Kantor Pelayanan Pajak Pratama Lubuk Pakam. This is kept up with by the possible results of t-count evaluation $>$ t-table ($2,063 > 2,008$) at $n = 55$ at 95% importance level.

INTRODUCTION

Human Resources (HR) is the most valuable organizational asset that must be managed properly. HR are the fundamental assets of the association, considering their occupation as subjects of execution of the association's plans and utilitarian activities. Specialist execution is a basic thing for relationships to zero in on because it can impact the achievement of various leveled targets and progress in an overall competition that regularly changes. Extraordinary execution is ideal execution, which is execution that satisfies various leveled rules and supports the achievement of definitive goals. In light of everything, the interest in high delegation execution has without a doubt become piecemeal. Anyway, the real factors that exist by and by show that not all specialists have predominant execution according to progressive suppositions; there are at this point various agents who have low execution..

The Lubuk Pakam Pratama Tax Service Office as one of the tax organizing units, in managing its administrative system has implemented a modern tax administration system, which has characteristics including: organization based on functions, integrated information systems, competent human resources, adequate office facilities, and transparent work procedures. From the results of observations and interviews with several employees of the Lubuk Pakam Pratama Tax Service Office, there are still employees who arrive late from the specified working hours and leave prematurely, there are still employees who just leave during working hours, so that services to the community become disrupted, there are employees who are relaxed during working hours, resulting in a lack of services provided to the community.

THEORETICAL REVIEW

Optimization of improving the performance of civil servants of a government agency can be realized if the agency is obliged to carry out career development programs for its employees. According to Sudiro (2011: 91). Career development is the process of increasing an individual's employability achieved in order to achieve the desired career. Career relates to individual satisfaction in organizations. Someone who feels that he has a guaranteed career will feel satisfied and work seriously. Career development itself is obtained through the learning process while working. When employees are satisfied with the work obtained, it will cause intensiveness to improve the quality of their work to achieve good work performance and improve their work ability in order to determine career direction and get a place in the organization. However, based on real conditions in the field, there is still suboptimal career development at the Lubuk Pakam Primary Tax Service Office, there is still a politicization system in the appointment of structural positions, so in the promotion process it is less based on the real competence of the candidates to be appointed so that there are still officials who are less competent in their fields.

Furthermore, a part that can impact laborer execution is the bosses. Oversight is a movement or progression wrapped up by the trailblazer to check whether the course of work and the results are as demonstrated by the game plan. Execution is, in like manner, tremendously impacted by the level of

oversight during working hours. Oversight that isn't ideal can allow laborers to go about as they wish and could commit encroachments that are contrary to the guidelines that apply in the alliance (Handoko, 2015). One of the factors that impact the specialist's show is the laborer's own commitment to his partnership, where the master's liability is worked from himself, which starts from his propensities or abhorrences either for the environment, trailblazers or various parts.

According to Sopiah (2008: 156) commitment is an employee's desire to maintain his membership in an organization and be willing to make high efforts for the achievement of organizational goals. Obligation shows well established conviction and sponsorship for the characteristics and goals to be achieved by the relationship. For significantly committed individuals, the achievement of progressive targets is something basic that ought to be achieved, have a rousing point of view, and do the best to help the affiliation. On the other hand, low-committed individuals will, by and large, unfavorably impact the effectiveness of an affiliation. Putu. (2018), driving an investigation entitled The effect of progressive culture, various levels of liability, and capacity on laborer execution in special delegates of the Denpasar City Neighborhood Secretariat, found that the results of this study are somewhat definitive commitments to agent execution at the Denpasar City Regional Secretariat, which are positive and basic.

METHODOLOGY

This evaluation was conducted at the Lubuk Pakam Pratama Commitment Association Office, which is organized at Jalan P. Diponegoro Number 30A, Medan, North Sumatra Area, postal district 20152. Everyone in this study was a worker of the Passing Commitment Association Office of Two Medan, adding up to 122 individuals. Everybody contained in this study added up to 122, and the spread-out precision or importance level was 0.1. Utilizing the Slovin condition, the model size in this study was:

$$n = \frac{122}{122 \cdot 0,1^2 + 1}$$
$$= 55 \text{ orang}$$

Data collection techniques are using questionnaires, interviews, observations, and documentation. Research instruments in research using *Likert Scale*. Data analysis techniques use data quality tests which include validity tests, reliability tests, classical assumption tests, multiple linear regression analysis, hypothesis tests, F tests, and determination coefficient tests.

RESULTS

Data Quality Test

1. Validity Test

Testing the validity of the instrument ought to be detectable in the piece Changed Thing Complete Association. Expecting the alliance number got is more crucial than the scholarly number ($r\text{-count} > r\text{-table}$) then, the instrument should be basic.

Tabel 3.1
Uji Validitas

Variabel	Instrumen	r- hitung	r-tabel	Keterangan
Pengembangan karir (X1)	1) PK1	0.796	0.265	Valid
	2) PK2	0.644	0.265	Valid
	3) PK3	0.714	0.265	Valid
	4) PK4	0.726	0.265	Valid
	5) PK5	0.814	0.265	Valid
	6) PK6	0.369	0.265	Valid
	7) PK7	0.578	0.265	Valid
	8) PK8	0.748	0.265	Valid
	9) PK9	0.674	0.265	Valid
	10) PK10	0.733	0.265	Valid
Pengawasan (X2)	1) P1	0.527	0.265	Valid
	2) P2	0.758	0.265	Valid
	3) P3	0.476	0.265	Valid
	4) P4	0.751	0.265	Valid
	5) P5	0.670	0.265	Valid
	6) P6	0.455	0.265	Valid
	7) P7	0.633	0.265	Valid
	8) P8	0.668	0.265	Valid
	9) P9	0.681	0.265	Valid
	10) P10	0.691	0.265	Valid
Komitmen pegawai (X3)	1) K1	0.404	0.265	Valid
	2) K2	0.642	0.265	Valid
	3) K3	0.335	0.265	Valid
	4) K4	0.674	0.265	Valid
	5) K5	0.445	0.265	Valid
	6) K6	0.551	0.265	Valid
	7) K7	0.712	0.265	Valid
	8) K8	0.584	0.265	Valid
	9) K9	0.615	0.265	Valid
	10) K10	0.666	0.265	Valid
Kinerja Pegawai (Y)	1) KP1	0.335	0.265	Valid
	2) KP2	0.306	0.265	Valid
	3) KP3	0.360	0.265	Valid
	4) KP4	0.291	0.265	Valid
	5) KP5	0.426	0.265	Valid
	6) KP6	0.353	0.265	Valid
	7) KP7	0.497	0.265	Valid

8)	KP8	0.394	0.265	Valid
9)	KP9	0.419	0.265	Valid
10)	KP10	0.509	0.265	Valid

Source : Research Results 2023

2. Reliability Test

Courageous quality tests are performed to pick assuming that the evaluating contraction utilized areas of strength for is stays unsurprising assuming the appraisal is repeated. An outline ought to be solid assuming Cronbach's Alpha is more indispensable than 0.6. This shows that the evaluation information is announced solid.

Tabel 3.2
Uji Reliabilitas

Variabel	Cronbach's Alpha	Batas Reliabilitas	Keterangan
Pengembangan karir (X1)	0.765	0.6	Reliabel
Pengawasan (X2)	0.751	0.6	Reliabel
Komitmen pegawai (X3)	0.737	0.6	Reliabel
Kinerja Pegawai (Y)	0.644	0.6	Reliabel

Source : Research Results 2023

From the information of table 3.2 above, it very well may be seen that the postponed outcomes of the relentlessness test appraisal show that Cronbach's alpha in each part of the variable is more prominent than 0.6 (ardent quality end), so it will overall be verbalized that the instrument is reliable.

3. Classical Assumption Test

a. Normality Test

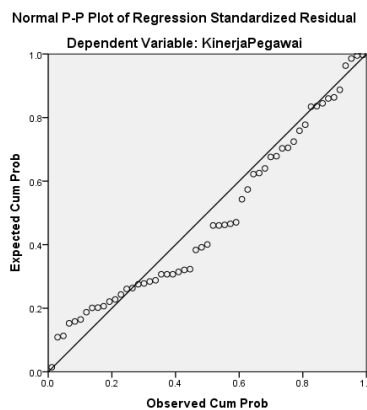


Figure 3.1 Data Normality Test Graph

Taking into account figure 3.1 above, it will overall be seen that the information spreads around the slanting line and respects the upside down line on the histogram frame, it is customary to show that the designation setup. So it very well may be thought about that considering the P plot frame, the lose the faith model fulfills the ordinariness hypothesis.

b. Multicollinearity Test

Tabel 3.3
Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	PengembanganKarir	.474	2.110
	Pengawasan	.467	2.142
	KomitmenPegawai	.633	1.581

a. Dependent Variable: KinerjaPegawai

Source : Research Results 2023

The adaptability respect shows that there is no free factor that has an impediment worth of under 0.10 which gathers there is no association between's autonomous components or multicollinearity doesn't happen. The consequences of enrolling the worth of instability expansion factor (VIF) correspondingly show exactly the same thing, there is sans nobody component that has a VIF worth of more than 10. So it will overall be pondered that there is no multicollinearity between free considers the lose the faith model.

c. Heteroscedasticity Test

Testing the notion of heteroscedasticity collected that the lose the confidence model didn't occur heteroscedasticity. Continually's end, there is a closeness strangely, of residuals beginning with one insight then onto the going with. The aftereffects of the heteroscedasticity test ought to be clear in figure 3.2 under:

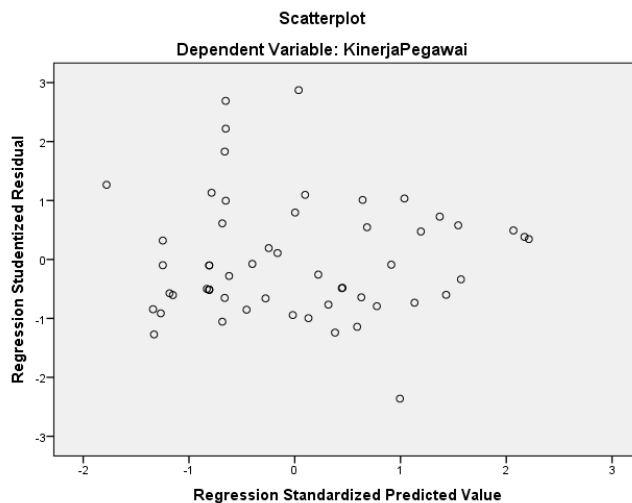


Figure 3.2 Heteroscedasticity Test

4. Hypothesis Test
 a. Uji t

Tabel 3.4
Uji t
Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	13.380	4.665		2.868	.006
	PengembanganKarir	.264	.128	.302	2.063	.044
	Pengawasan	.337	.131	.382	2.583	.013
	KomitmenPegawai	.095	.127	.095	.750	.457

a. Dependent Variable: KinerjaPegawai
 Source : Data processed 2023

Taking into account the table above, it is perceived that the concluded t worth of every single free part fairly influences the dependent variable, to be unequivocal:

1. The work improvement variable has a p-respect (in the Sig. segment) of 0.044 < 0.05, which means monstrous, while t count 2.063 > t table 2.008 means fundamental. This recommends that work improvement basically impacts delegate execution.
2. The administrative variable has a p-respect (in the Sig. segment) of 0.013 < 0.05, which means huge, while t count 2.583 > t table 2.008 means essential. This recommends that organizations basically impact specialist execution.
3. The representative obligation variable has a p-respect (in the sig. piece) of 0.457 > 0.05, which means unimportant, while t process 0.750 < from t table 2.008 means irrelevant. This induces that delegate obligation by and large impacts expert execution.

b. Uji F

Tabel 3.5
Uji Simultan (Uji F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	286.885	3	95.628	15.709	.000 ^b
	Residual	310.460	51	6.087		
	Total	597.345	54			

a. Dependent Variable: KinerjaPegawai

b. Predictors: (Constant), KomitmenPegawai, PengembanganKarir, Pengawasan

Taking into account the F test, Anova test or concurrent test above, the F count is gotten at 15.709 at $\alpha = 5\%$ or 0.05 with a key degree of 0.000. Considering the way that the likelihood respect (0.000) is out and out more direct than 0.05, the fall away from the certainty model can be utilized to figure out that calling improvement (X1), the heap up (X2), and delegate risk (X3) as free factors together (in the interim) influence

ace execution (Y). In that limit, calling improvement (X1), oversight (X2), and worker obligation (X3) in the mean time impact master execution, since F count > F table is 15.709 > 2.79, This implies that if calling advancement (X1), oversight (X2), and master liability (X3) are usually applied in the connection, it will influence making ace execution (Y); in any case, if business improvement (X1), the board (X2), and expert obligation (X3) are not together finished, it will impact decreasing expert execution (Y).

c. Determination Coefficient Analysis (R2)

Tabel 3.6
Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.693 ^a	.480	.450	2.467

a. Predictors: (Constant), KomitmenPegawai, PengembanganKarir, Pengawasan
Source : Data processed 2023

The managed results in the table above show the worth of the changed coefficient of attestation (R2) (Changed R Square) of 0.480. This recommends that 48.0% of the dependent variable (specialist execution) is influenced or sorted out by free factors, explicitly calling movement, experts, leaders and commitment, and the extra 52.0% (100 percent-48.0%) is impacted or made sense of by different components outside the factors utilized in this overview.

5. Regression Equation Results

Tabel 3.6
Uji Regresi Linier Berganda
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.380	4.665		2.868	.006
	PengembanganKarir	.264	.128	.302	2.063	.044
	Pengawasan	.337	.131	.382	2.583	.013
	KomitmenPegawai	.095	.127	.095	.750	.457

a. Dependent Variable: KinerjaPegawai
Source : Data processed 2023

The regression equation that has been formulated is carried out data processing so that the final equation is obtained, namely:

$$Y = 13,380 + 0,264X1 + 0,337X2 + 0,095X3$$

In this fall away from the confidence model, the value of the reliable recorded at 13,380 can be unraveled if the free consider the model is acknowledged to be unclear from nothing or the independent variable for this ongoing circumstance calling development, oversight and expert responsibility are applied, then, at that point, specialist execution will extend by 13,380 units. The value of the confidence coefficient β_1 of 0.264 in this study can be translated as indicating that the business improvement variable (X1) impacts master execution (Y). This shows that while calling progress is fulfilled, delegate execution will increment by 0.264 units. The value of fall away from the confidence coefficient the fall of 0.337 in this study can be explained by the fact the regulatory variable (X2) impacts master execution (Y). This shows that when the authentic variable is met, specialist execution will increase by 0.337 units. The value of the fall away from the confidence coefficient β_3 of 0.095 in this study can be unraveled to show that the master responsibility variable (X3) influences expert execution (Y). This shows that when the master responsibility variable is met, expert execution won't increment by 0.095 units.

DISCUSSION

The Influence of Career Development, Supervision and Employee Commitment on Employee Performance

In testing the speculation considering the computation results, one might say that calling improvement, worker oversight and commitment in the mean time impact delegate execution at the Lubuk Pakam Pratama Evaluation Association Office. Hence, in the interim, the results of this study are as per the hypothesis that calling for improvement, oversight and worker commitment are irreplaceable for delegate execution. The positive and titanic impact of calling progress, the board, and the commitment of agents executed at the Lubuk Pakam Pratama Commitment Association Office will also encourage expert execution. This recommends that calling progress, worker oversight and commitment have a basic effect on extra-making delegate shows. This moreover shows the way that representatives meet work targets set by the affiliation, can finish on a very basic level, all that is my responsibility, and attempt to be a person who generally endeavors to work on the possibility of execution., in carrying out work I always try to increase the number of activity cycles determined by the company, always complete my work with waktu yang ditentukan perusahaan, pekerjaan yang saya kerjakan sudah memenuhi target And the time that has been determined by the company, has ideas and ideas that can be carried out at work, strives to complete work with a sense of responsibility to achieve maximum results, can complete work quickly without any improvement, always tries to correct mistakes that I have done in carrying out work.

The Influence of Career Development on Employee Performance

Partially, the results of this study show that career development has a positive and significant effect on employee performance at the Lubuk Pakam Pratama Tax Service Office. This influence shows that career development is in line with employee performance or in other words the fulfillment of career development will affect good / high employee performance. This influence

shows that career development has an important role in improving employee performance at the Lubuk Pakam Pratama Tax Service Office.

This is evident from the answers of respondents who on average agree that leaders always open access to employees to develop careers, the training I get is useful in developing my career, the training I get enables me to do work at a higher career level, my career can improve if I diligently improve my knowledge, the education I get is able to develop my career, satisfied with the promotion system at the Lubuk Pakam Pratama Tax Service Office, have an interest in being promoted in certain positions, the Company gives me opportunities and opportunities to grow through training / course programs, feel satisfied with the career path of the Lubuk Pakam Pratama Tax Service Office I work.

The Effect of Supervision on Employee Performance

Partially, the results of this study show that supervision has a positive and significant effect on employee performance. In other words, the fulfillment of supervision at the Lubuk Pakam Pratama Tax Service Office will affect employee performance. This shows that supervision is very necessary and important to be implemented at the Lubuk Pakam Pratama Tax Service Office. This is evident from the answers of respondents who on average agree that in conducting supervision, it is very necessary to set standards, supervision is carried out to evaluate the standards set by the company, supervision is one way that companies do to measure employee performance, supervision is carried out so that employees are able to achieve the standards that have been set, Supervision provides objective and appropriate performance appraisals to each employee, supervision carried out provides motivation to improve employee performance results in the future, supervision is needed in every company, supervision provides corrective actions to correct errors that occurred before, Action for violations committed by employees has been done objectively, my leader gives strict action if I violate the rules.

The Effect of Commitment on Employee Performance

To some degree, the deferred results of this study show that worker commitment doesn't influence specialist execution at the Lubuk Pakam Pratama Cost Association Office. This impact shows that the impact of worker commitment isn't according to specialist execution, or with everything considered, the presence of good expert commitment won't affect great or high agent execution. This impact besides shows that delegate risk doesn't have a basic effect on extra-making worker execution at the Lubuk Pakam Pratama Commitment Association Office.

This is evident from the answers of respondents who on average do not agree that Feeling comfortable in this organization, feeling emotionally attached to where I work at the Lubuk Pakam Pratama Tax Service Office, proud to carry out duties or jobs for the Lubuk Pakam Pratama Tax Service Office, willing to go the extra mile so that the Lubuk Pakam Pratama Tax Service Office is successful and successful, do not want to disappoint my boss by violating the norms adopted by the Lubuk Pakam Pratama Tax Service Office, are willing to

be sanctioned / punished if I violate these norms, are very concerned about every problem faced at the Lubuk Pakam Pratama Tax Service Office, the main reason I stayed at work was because of my loyalty to the Lubuk Pakam Primary Tax Service Office, willing to make maximum efforts for the success of the Lubuk Pakam Primary Tax Service Office, wanting to spend the rest of my career in this organization.

CONCLUSIONS AND RECOMMENDATIONS

The terminations that can be portrayed in this study are: Calling for improvement, the leaders and expert commitment all the while impact delegate execution at the Lubuk Pakam Essential Expense Association Office, this is kept up with by the results of the evaluation F count $>$ F -table ($15.709 > 2.79$) at $n = 55$ at an importance level of 95%. Calling improvement to some degree genuinely impacts delegate execution at the Lubuk Pakam Pratama Cost Association Office; this is kept up with by the consequences of the t -count assessment $>$ t -table ($2.063 > 2.008$) at $n = 55$ at an importance level of 95%. Halfway oversight genuinely impacts specialist execution at the Lubuk Pakam Pratama Cost Association Office; this is kept up with by the consequences of the t -count assessment $>$ t -table ($2.583 > 2.008$) at $n = 55$ at an importance level of 95%. Insufficient specialist commitment conclusively impacts worker execution at the Lubuk Pakam Essential Commitment Association Office; this is kept up with by the consequences of the t -count assessment $<$ t -table ($0.750 < 2.008$) at $n = 55$ at an importance level of 95%. The bearing given for this study is that representatives of the Lubuk Pakam Pratama Commitment Association Office ought to remain mindful of their steady quality and intensity by calling for improvement from the affiliation and pay to fantastic workers, and it is run of the mill that these experts will in any case save a feeling of obligation for the work that has been given by their managers.

FURTHER STUDY

To the representatives of the Lubuk Pakam Pratama Examination Association Office, remain mindful of and further work on the possibility of their work.

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