



The Effect of Job Placement, Compensation, and Job Training on Employee Performance at the Medan Polonia Primary Tax Service Office

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ABSTRACT

This study aims to determine the effect of work placement, compensation and work training partially and simultaneously on the performance of employees work in the Kantor Pelayanan Pajak Pratama Medan Polonia. The study was conducted at the Kantor Pelayanan Pajak Pratama Medan Polonia Jalan Sukamulia No. 17A Medan, with a population of 111 people, and a study sample. of 53 people. The data analysis technique used is multiple regression analysis using the IMB Statistics computer program for Product and Service Solution (SPSS) version 24. Based on the analysis results obtained work placement has a effect on the performance of employees work of the Kantor Pelayanan Pajak Pratama Medan Polonia, this is supported by the results of t count analysis $> t$ -table ($5,235 > 2,010$) at $n = 53$ at 95% significance level

INTRODUCTION

Human Resource Management (HR) is a strategic approach to managing aspects of employees in an organization. The goal is to optimize employee performance so that the organization can achieve its goals effectively. Human Resource Management Planning is the process of identifying current and future HR needs, and designing strategies to meet these needs. This involves planning the number of employees, required competencies, and recruitment strategies. The HR recruitment and selection process aims to attract qualified employees who suit the needs of the organization. This involves attracting prospective employees, evaluating their qualifications, and selecting the most suitable candidates for the available positions. Employee development involves providing training and development to improve employees' skills, knowledge, and abilities. This can be done through formal training, self-study, or work experience.

Performance evaluations in Human Resources Management are carried out periodically to assess employee achievement of predetermined goals and provide constructive feedback. This helps in the identification of employee strengths and development areas. HR management is responsible for designing fair and competitive compensation programs and other benefits to retain and motivate employees. This includes salary, allowances, incentives, and welfare benefits. Performance management involves managing an employee's overall performance, including goal setting, performance monitoring, feedback, recognition of achievements, and managing poor performance.

Conflict management and employee welfare in HR management is also responsible for handling workplace conflicts and ensuring employee welfare. This includes responding to complaints, resolving disputes, and providing support to employees experiencing personal or professional problems. HR management ensures that organizational policies and procedures related to HR are implemented consistently and in accordance with applicable laws and regulations. HR management is also involved in planning and managing organizational changes that affect employees, such as restructuring, workforce reductions, or cultural changes. Talent management involves identifying, developing, and retaining employees who have the potential to contribute significantly to an organization's long-term success. HR management is a key function in every organization that focuses on managing its most important assets, namely people. By implementing effective practices in HR management, organizations can achieve optimal performance and maintain their competitiveness in the market.

THEORETICAL REVIEW

Some of the recent developments in Human Resource Management (HR) include the use of technology, emphasis on employee well-being, work flexibility, workforce diversification, and emphasis on inclusive leadership. Technology has changed the HR Management landscape with the adoption of cloud-based systems and applications, artificial intelligence (AI), data analytics and other digital platforms. This enables HR departments to manage employee

information more efficiently, improve employee experience, and optimize processes such as recruiting, training, and performance management.

Organizations are increasingly realizing the importance of employee welfare in achieving optimal performance. Employee wellness initiatives include mental and physical health programs, work flexibility, support for work-life balance, and perks and benefits that improve employees' quality of life. Changes in views about the place and time of work have led to increased flexibility in work arrangements. This includes working remotely, flexible work schedules, and the ability to balance work and personal life. This work flexibility increases employee satisfaction and productivity.

Organizations are increasingly recognizing the importance of having a diverse workforce in terms of gender, ethnicity, background and skills. Diversifying the workforce can increase an organization's creativity, innovation, and ability to respond to diverse market needs. Inclusive leadership is an important focus in modern HR Management. Inclusive leadership values and encourages contributions from all team members, regardless of their differences. This creates a work environment that is more cooperative, collaborative, and responsive to employee needs.

Technological developments are fueling demand for employees with strong digital skills. Therefore, organizations are increasing their focus on developing employees' digital skills through training and development that is relevant to market needs. Recent developments in HR Management present new challenges and opportunities for organizations in managing their human resources. By understanding and responding to these developments, organizations can increase their competitiveness, improve performance, and create more inclusive and sustainable work environments.

The Medan Polonia Primary Tax Service Office is an organizational unit within the Ministry of Finance's Directorate General of Taxes that is in responsibility of tax revenue collection. Employee performance at the Medan Polonia Primary Tax Service Office is affected by late arrivals (absenteeism). Additionally, some employees continue to sit comfortably outside of break hours. Similarly, when serving and examining Taxpayer files, there are still employees who are not careful in terms of supervising tax payments that Taxpayers must pay, so the emergence of non-compliance with applicable regulations is very detrimental to Taxpayers in terms of finance. Efforts to improve employee performance through proper job placement. Placement is a policy implemented by the director of an agency or personnel department to establish if an employee is still permanent or not in a specific role or positions based on certain skills, skills, or qualities.

Hiskia Jonest Runtunuwu et al. (2015) conducted a study titled The Influence of Discipline, Placement, and Work Environment on the Performance of Manado City Integrated Licensing Service Agency Employees. The findings revealed that job placement had a significant and positive influence on the performance of Manado City Integrated Licensing Service Agency Employees. Furthermore, remuneration can influence employee performance. Essentially, working people want to earn enough money to meet their basic requirements.

As a result, an employee grows to value hard work and becomes more loyal to the firm, which is why the company celebrates employee job achievements, namely by offering compensation.

According to Handoko (2003), pay is crucial for employees as individuals since it reflects the scope of their work among themselves, their families, and their communities. Another aspect that can influence employee performance is job training. Every company wants its staff to be high-performing in their positions. Human resource capabilities must support the company's goal of achieving optimal results. Job training is the systematic process by which an organization develops individual skills, talents, knowledge, and attitudes that can affect employee behavior in order to meet set corporate goals (Sinambela, 2018: 170). Training has a contemporary orientation and can assist employees in acquiring certain skills and abilities required to do their jobs successfully. Employees will have a better understanding and mastery of their field with adequate training programs tailored to their specific demands.

METHODOLOGY

This research was carried out in the Medan Polonia Primary Tax Service Office, which is located at Jalan Sukamulia Number 17A, Medan City, North Sumatra Province, zip code 20151. The study's population consists of 111 employees from the Medan Polonia Primary Tax Service Office. Using the Slovin formula with a population of 111 and a precision set or significance level of 0.1, the sample size in this study was:

$$\begin{aligned}n &= \frac{111}{111 \cdot 0,1^2 + 1} \\ &= 53 \text{ orang.}\end{aligned}$$

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 can be seen in the *column Corrected Item-Total Correlation*. If the correlation number obtained is greater than the criticism number ($r\text{-count} > r\text{-table}$) then the instrument is said to be valid.

Table 1.1
Validity Test

Variable	Instrument	r-count	r-table	Information
Job placement (X1)	1) PK1	0.538	0.270	Valid
	2) PK2	0.412	0.270	Valid
	3) PK3	0.411	0.270	Valid
	4) PK4	0.683	0.270	Valid
	5) PK5	0.516	0.270	Valid
	6) PK6	0.547	0.270	Valid
	7) PK7	0.610	0.270	Valid
	8) PK8	0.532	0.270	Valid
	9) PK9	0.596	0.270	Valid
	10) PK10	0.647	0.270	Valid
Compensation (X2)	1) K1	0.467	0.270	Valid
	2) K2	0.516	0.270	Valid
	3) K3	0.704	0.270	Valid
	4) K4	0.623	0.270	Valid
	5) K5	0.409	0.270	Valid
	6) K6	0.726	0.270	Valid
	7) K7	0.714	0.270	Valid
	8) K8	0.617	0.270	Valid
	9) K9	0.651	0.270	Valid
	10) K10	0.521	0.270	Valid
Job training (X3)	1) P1	0.507	0.270	Valid
	2) P2	0.571	0.270	Valid
	3) P3	0.523	0.270	Valid
	4) P4	0.582	0.270	Valid
	5) P5	0.492	0.270	Valid
	6) P6	0.533	0.270	Valid
	7) P7	0.313	0.270	Valid
	8) P8	0.520	0.270	Valid
	9) P9	0.299	0.270	Valid
	10) P10	0.413	0.270	Valid
Employee Performance (Y)	1) KP1	0.581	0.270	Valid
	2) KP2	0.437	0.270	Valid
	3) KP3	0.667	0.270	Valid
	4) KP4	0.779	0.270	Valid
	5) KP5	0.760	0.270	Valid
	6) KP6	0.752	0.270	Valid
	7) KP7	0.835	0.270	Valid
	8) KP8	0.756	0.270	Valid
	9) KP9	0.702	0.270	Valid
	10) KP10	0.469	0.270	Valid

Source: Research Results 2023

2. Reliability Test

Reliability tests are used to verify whether the measuring device is dependable and consistent when the measurement is repeated. A questionnaire is considered reliable if Cronbach's Alpha is greater than 0.6. This demonstrates that the research data was declared reliable.

Table 1.2
Reliability Test

Variabel	Cronbach's Alpha	Reliability Limits	Information
Job placement (X1)	0.724	0.6	Reliable
Compensation (X2)	0.720	0.6	Reliable
Job training (X3)	0.685	0.6	Reliable
Employee Performance (Y)	0.764	0.6	Reliable

Source : Research Results 2023

From the data of table 1.2 above, it can be seen that the results of the reliability test calculation show that *Cronbach's alpha* in each column of the variable is greater than 0.6 (reliability limit), so it can be declared that the instrument is reliable.

3. Classical Assumption Test

a. Normality Test

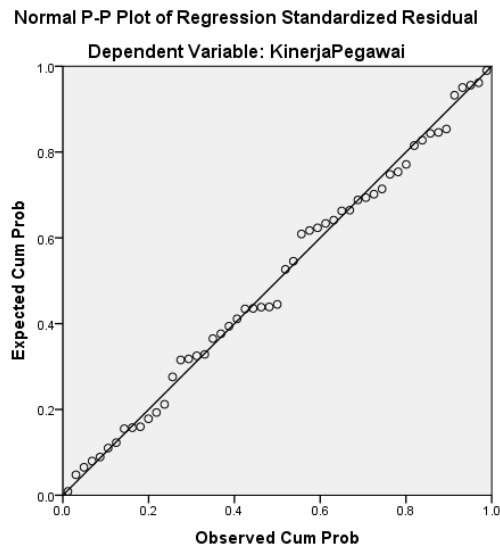


Figure 1.1 Data Normality Test Graph

Based on figure 3.1 above, it can be seen that the data spreads around the diagonal line and follows the direction of the diagonal line on the histogram graph, indicating that the distribution pattern is normal. So it can be concluded

that based on the P-P plot graph, the regression model satisfies the normality assumption.

b. Multicollinearity Test

Table 1.3
Multicollinearity Test
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Job placement	.776	1.289
	Compensation	.710	1.409
	Job training	.893	1.120

a. Dependent Variable: Employee Performance

Source : Research Results 2023

The tolerance value indicates that there is no independent variable that has a tolerance value of less than 0.10 which means there is no correlation between independent variables or multicollinearity does not occur. The results of calculating the value of variance inflation factor (VIF) also show the same thing, there is no one independent variable that has a VIF value of more than 10. So it can be concluded that there is no multicollinearity between independent variables in the regression model.

c. Heteroscedasticity Test

Testing the assumption of heteroscedasticity concluded that the regression model did not occur heteroscedasticity. In other words, there is a similarity in variance of residuals from one observation to another. The results of the heteroscedasticity test can be seen in figure 3.2 below:

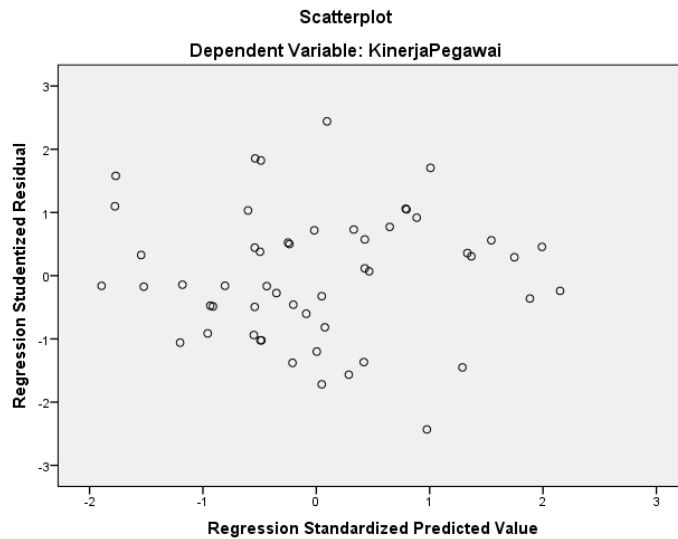


Figure 1.2 Heteroscedasticity Test

4. Hypothesis Test
a. T Test

Table 1.4
t test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.892	6.265		1.100	.277
	Job placement	.551	.105	.523	5.235	.000
	Compensation	.313	.117	.279	2.675	.010
	Job training	.324	.131	.230	2.472	.017

a. Dependent Variable: Employee Performance
Source: Data processed 2023

Based on the table above, it is known that the calculated *t* value of each independent variable partially affects the dependent variable, namely:

1. The job placement variable has a *p-value* (in the Sig. column) of $0.000 < 0.05$ means significant, while *t* count $5.235 >$ of *t* table 2.010 means significant. This means that job placement has a positive and significant effect on employee performance.
2. The compensation variable has a *p-value* (in the Sig. column) of $0.010 < 0.05$ means significant, while *t* count $2.675 >$ of *t* table 2.010 means significant. This

means that compensation has a positive and significant effect on employee performance.

3. The job training variable has a *p-value* (in the *Sig.* column) of $0.017 < 0.05$ means significant, while t count $2.472 >$ of t table 2.010 means significant. This means that job training has a positive and significant effect on employee performance.

b. F test

Table 1.5
Simultaneous Test (F test)

		ANOVA ^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	395.778	3	131.926	26.796	.000 ^b
	Residual	241.241	49	4.923		
	Total	637.019	52			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Job training, Job placement, Compensation

Source: Data processed 2023

Based on the F test or Anova test or simultaneous test above, F count is obtained at 26.796 at $\alpha = 5\%$ or 0.05 with a significant level of 0.000 because the probability value (0.000) is much smaller than 0.05, the regression model can be used to predict that job placement (X1), compensation (X2), and job training (X3) as independent variables together (simultaneously) affect employee performance (Y). In other words, job placement (X1), compensation (X2), and job training (X3) simultaneously have a positive and significant influence on employee performance, because F counts $>$ F table which is $26.796 > 2.79$. This means that if job placement (X1), compensation (X2), and job training (X3) are jointly implemented in the organization, it will have an impact on increasing employee performance (Y), otherwise if job placement (X1), compensation (X2), and job training (X3) are not applied together, it will have an impact on decreasing employee performance (Y).

c. Determination Coefficient Analysis (R^2)

Table 1.6
Coefficient of Determination
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.788 ^a	.621	.598	2.219

a. Predictors: (Constant), Job training, Job placement, Compensation

Source : Data processed 2023

The processed results in the table above show the value of the adjusted coefficient of determination (R^2) (*Adjusted R Square*) of 0.621. This means that 62.1% of the dependent variable (employee performance) is influenced or explained by the independent variable, namely job placement, compensation and job training and the remaining 37.9% (100% - 62.1%) were influenced or explained by other variables outside the variables used in this study.

5. Regression Equation Results

Table 1.7
Multiple Linear Regression Test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.892	6.265		1.100	.277
	Job placement	.551	.105	.523	5.235	.000
	Compensation	.313	.117	.279	2.675	.010
	Job training	.324	.131	.230	2.472	.017

a. Dependent Variable: Employee Performance

Source : Data processed 2023

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

$$Y = 6,892 + 0,551X_1 + 0,313X_2 + 0,324X_3$$

In this regression model, the constant value listed at 6.892 can be interpreted if the free variable in the model is assumed to be equal to zero or the free variable in this case job placement, compensation and job training is applied, then employee performance will increase by 6.892 units. The value of regression coefficient β_1 of 0.551 in this study can be interpreted that the job placement variable (X_1) has no effect on employee performance (Y). This shows that when job placement is met, employee performance will not increase by 0.551 units. The value of regression coefficient β_2 of 0.313 in this study can be interpreted that the compensation variable (X_2) affects employee performance (Y). This shows that when the compensation variable is met, employee performance will increase by 0.313 units. The value of regression coefficient β_3 of 0.324 in this study can be interpreted that the job training variable (X_3) affects employee performance (Y). This shows that when the job training variable is met, employee performance will increase by 0.324 units.

DISCUSSION

The Effect of Job Placement, Compensation and Job Training on Employee Performance

Based on the calculation findings, it is possible to conclude that job placement, salary, and work training all have a favorable and significant impact on employee performance at the Medan Polonia Primary Tax Service Office. Thus, the study's findings support the hypothesis that job location, salary, and job training all have an impact on employee performance. Employee performance will be improved as a result of the Medan Polonia Primary Tax Service Office's employment placement, remuneration, and training practices. This means that job placement, remuneration, and training have a critical role in enhancing employee performance. It also shows that having the ability to complete work within a predetermined time, always doing work carefully, always able to do work according to specified targets, always setting targets at work, always on time in completing work, always completing work quickly so that customers do not wait long, able to work with my colleagues, always trying to be a person who can be relied on by others (group/team).

The Effect of Work Placement on Employee Performance

The findings of this study indicate that job placement has a favorable and significant effect on employee performance at the Medan Polonia Primary Tax Service Office. This influence demonstrates that work placement is related to employee performance; in other words, job location will have an impact on good / high employee performance. This influence demonstrates that job placement plays a significant role in boosting employee performance at the Medan Polonia Primary Tax Office.

This is evident from the answers of respondents, who on average agreed that being placed in the company according to my educational background, placed in accordance with the knowledge I have, being placed in the company according to the work skills I have, the experience gained during the work period greatly supports the employee placement process, the placement of employees in the company is in accordance with the work experience they have, employees who occupy high. Employees who are placed have abilities that are in line with the needs of the firm; age variables have been examined so that the company understands where the employee's position is placed; and employee age has a significant impact on the company's job placement process.

Effect of Compensation on Employee Performance

The findings of this study indicate that compensation has a favorable and significant effect on employee performance. In other words, the fulfillment of remuneration at the Medan Polonia Primary Tax Service Office will have an impact on employee performance. This demonstrates the necessity and importance of applying for compensation at the Medan

Polonia Primary Tax Service Office. This is obvious from the responses of respondents, who, on average, agree that the Medan Polonia Primary Tax Service Office has met the everyday demands of employees by paying paychecks every month.

The income I receive is based on the results of the work I do for the company. The bonuses granted by the firm where I work so far can enhance morale at work, provide health insurance, and ensure that I receive my income on time in accordance with the existing agreement. With a bonus from the company, I feel more enthused about working. The company pays me incentives if my work meets or exceeds the targets that have been set. The boss will recognize top achievers.

The Medan Polonia Primary Tax Service Office offers helpful facilities and a pleasant work environment; the allowance of time for worship reflects the company's appreciation for employees who wish to worship.

The Effect of Job Training on Employee Performance

The findings of this study indicate that job training has a good and significant effect on staff performance at the Medan Polonia Primary Tax Service Office. A positive influence indicates that the effect of job training is consistent with employee performance, or in other words, the presence of good job training will influence good / high employee performance. This influence demonstrates that job training has a vital role in increasing staff performance at the Medan Polonia Primary Tax Office.

This is evident from the replies of respondents who, on average, believe that the training activities arranged assist employees improve their abilities, the training programs I receive to support the aims of the department and company, the training held has clear and beneficial objectives, the media used In the training process really supports and makes it easier for me to master the material, the training activities held help employees in mastering the material, the training method used greatly determines the success of the trainees, follow every training activity attentively, the training is given in accordance with the type of training provided, the material provided in the training is easy to understand, always looking for the latest information and knowledge.

CONCLUSION

The conclusions and suggestions that can be presented in this study are:

1. Job placement, compensation and job training simultaneously have a positive and significant effect on employee performance at the Medan Polonia Primary Tax Service Office, this is supported by the results of the analysis F calculate $> F$ -table ($26.796 > 2.79$) at $n = 53$ at the level of 95% sigifikansi.
2. Partial job placement has a positive and significant effect on employee performance at the Medan Polonia Primary Tax Service Office, this is supported by the results of the t->table t-count analysis ($5.235 > 2.010$) at $n = 53$ at the 95% sigifikansi level.

3. Partial compensation has a positive and significant effect on employee performance at the Medan Polonia Primary Tax Service Office, this is supported by the results of the t-count analysis $>$ t-table ($2.675 > 2.010$) at $n = 53$ at the level of 95% signifikansi.
4. Partial job training has a positive and significant effect on employee performance at the Medan Polonia Primary Tax Service Office, this is supported by the results of the t-table $t >$ count analysis ($2.472 > 2.010$) at $n = 53$ at the level of 95% signifikansi.

The advice given for this study is:

1. The Head of the Medan Polonia Primary Tax Service Office should focus on and enhance job placement, salary, and job training so that employee performance can increase and help them reach their goals.
2. It is vital to provide prizes based on the organization's successes. Appreciation does not have to be in the form of money, but can instead take the shape of praise proportional to successes, so that employees are inspired to work.

FURTHER STUDY

Further researchers can conduct research by broadening the area of study objects and investigating variables that influence employee performance, as well as increasing the research time period, to achieve the best results.

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