

## Research Article

Taufik Wijaya Sitompul<sup>1\*</sup>, Hendrian<sup>2</sup>, Iqbal Miftakhul Mujtahid<sup>3</sup>

# The Effects of Workload, Remuneration, and Work Motivation on the Performance of Objection Review Officers

\*Corresponding Author: **Taufik Wijaya Sitompul**: Universitas Terbuka, Indonesia; [tombors23041983@gmail.com](mailto:tombors23041983@gmail.com)

**Hendrian**: Universitas Terbuka, Indonesia; [ian@ecampus.ut.ac.id](mailto:ian@ecampus.ut.ac.id)

**Iqbal Miftakhul Mujtahid**: Universitas Terbuka, Indonesia; [iqbal@ecampus.ut.ac.id](mailto:iqbal@ecampus.ut.ac.id)

**Received:** Sept 27, 2026; **Accepted:** Oct 4, 2026; **Online:** Oct 9, 2026 | DOI: <https://doi.org/10.47353/ijema.v3i12.414>

**Abstract:** *This study examines the effects of workload, remuneration, and work motivation on the performance of Objection Review Officers within Indonesia's Directorate General of Taxes (DGT). A quantitative approach using descriptive and verificative methods was employed. The population comprised 970 current and former Objection Review Officers, from whom 150 respondents were selected through simple random sampling. Data were collected using a structured questionnaire with a four-point Likert scale and analyzed through multiple linear regression in SPSS. The regression results indicate that workload ( $B = 0.250$ ;  $\beta = 0.286$ ;  $t = 3.639$ ;  $p < 0.001$ ), remuneration ( $B = 0.329$ ;  $\beta = 0.331$ ;  $t = 3.875$ ;  $p < 0.001$ ), and work motivation ( $B = 0.239$ ;  $\beta = 0.260$ ;  $t = 3.310$ ;  $p = 0.001$ ) each have a positive and statistically significant association with employee performance. The overall model is statistically significant ( $F = 81.508$ ;  $p < 0.001$ ). The model summary reports  $R^2 = 0.626$  and adjusted  $R^2 = 0.618$ , indicating that the three predictors jointly account for 62.6% of the observed variation in performance in this sample. Remuneration has the largest standardized coefficient among the three predictors. The findings suggest that DGT management should balance case allocation with officers' capacity, maintain fair and transparent remuneration, and support employees' intrinsic and extrinsic motivation. Because the study is based on a sample of officers, the findings should be interpreted within the context of the study population.*

**Keywords:** *Objection Reviewer; Remuneration; Tax Administration; Work Motivation; Workload.*

## Introduction

The Directorate General of Taxes (DGT), an echelon-I unit under Indonesia's Ministry of Finance, plays a strategic role in collecting state revenue to finance national development. Its responsibilities include administering the tax system and encouraging taxpayer compliance. Indonesia applies a self-assessment system under which taxpayers calculate, pay, and report their tax liabilities. Although this system gives taxpayers responsibility for fulfilling their tax obligations, differences may arise in the interpretation of tax regulations, the determination of tax bases, or the calculation of liabilities. Such differences can develop into tax disputes that require a fair, accurate, and timely administrative review.

Within the tax-dispute process, Objection Review Officers (Penelaah Keberatan) have an important role. They examine the formal and substantive aspects of objections submitted by taxpayers and prepare analyses and recommendations relevant to decisions on those objections. The accuracy, objectivity, independence, and timeliness of their work therefore affect the quality of administrative decisions and public confidence in the tax authority. The role requires both technical knowledge and an organizational environment that enables officers to process complex cases carefully while meeting statutory deadlines.

A key operational challenge is the distribution of work. The manuscript's internal DGT figures indicate a staffing ratio of approximately 11 Account Representatives (ARs), six Tax Audit Functional Officers (FPPs), and one Objection Review Officer (PK). This reported ratio suggests a potential imbalance between the personnel involved in taxpayer supervision and audit activities and those responsible for reviewing objections. When the volume and complexity of cases exceed available capacity, officers may

face time pressure, fatigue, and stress, which can undermine careful analysis and timely completion. Workload should therefore not be understood simply as the amount of work assigned: its effects may depend on whether the workload is proportionate to employees' capacity, skills, resources, and available time.

Workload may be associated with performance in different ways. A clearly structured and manageable workload can provide direction, sustain focus, and encourage employees to use their time effectively. Conversely, excessive or poorly distributed work can deplete resources and increase the risk of errors and delays. This distinction is important when interpreting a positive statistical relationship between workload and performance: the result does not mean that unlimited increases in workload will improve performance. Rather, it should be considered alongside the way workload is allocated and experienced by employees.

Remuneration is another potentially important determinant of employee performance. Fair and transparent financial and non-financial rewards may help employees perceive that their contributions and responsibilities are recognized. In roles involving complex decisions and legal consequences, a remuneration system perceived as equitable may support professional commitment and help retain experienced personnel. Work motivation may also shape how employees translate their abilities into work outcomes. Intrinsic motivation, including a sense of responsibility and achievement, and extrinsic motivation, including recognition, leadership support, and the work environment, can influence employees' willingness to complete tasks carefully and on time.

Previous studies cited in the manuscript report differing relationships between workload and performance. Some identify a negative relationship when workload becomes excessive, while others report a positive or statistically insignificant relationship. Research cited on remuneration and motivation generally highlights their relevance to employee performance, although the strength of these relationships may differ across organizational settings. These differences indicate the need to examine workload, remuneration, and motivation together in the specific context of tax-objection administration rather than assuming that findings from other occupations will apply uniformly.

Against this background, this study investigates the partial and simultaneous effects of workload, remuneration, and work motivation on the performance of Objection Review Officers in the DGT. The study contributes context-specific evidence on three human-resource factors in a public-sector function that requires accuracy, procedural compliance, and timely case handling. The findings are intended to inform managerial decisions concerning workload distribution, remuneration policy, and employee motivation. The interpretation remains bounded by the study design, the measures used, and the population from which the respondents were drawn.

## Method

This study used a quantitative research design with descriptive and verificative approaches. The descriptive approach was used to characterize workload, remuneration, work motivation, and employee performance. The verificative approach was used to test the proposed relationships between the independent variables—workload ( $X_1$ ), remuneration ( $X_2$ ), and work motivation ( $X_3$ )—and the dependent variable, employee performance ( $Y$ ), using statistical analysis.

The population comprised 970 current and former Objection Review Officers serving in the Objection, Appeals, and Reduction fields at DGT regional offices throughout Indonesia (823 officers) and the Directorate of Appeals and Objections at DGT headquarters (147 officers). A sample of 150 respondents was selected using simple random sampling, intended to give members of the population an equal chance of selection.

The manuscript identifies Slovin's formula as the basis for determining sample size. The formula is  $n = N / (1 + Ne^2)$ , where  $n$  is the sample size,  $N$  is the population size, and  $e$  is the tolerated sampling error.

With  $N = 970$  and  $n = 150$ , the implied value of  $e$  is approximately 0.079 (7.9%), calculated by rearranging the formula. This calculation makes the relationship between the stated population and sample size transparent. The authors should confirm that this implied error tolerance matches the procedure actually used when the sample was determined.

Primary data were collected through a structured questionnaire administered to respondents. Responses were recorded on a four-point Likert scale: 1 = strongly disagree, 2 = disagree, 3 = agree, and 4 = strongly agree. The four-point format excludes a neutral midpoint and was intended to reduce central-tendency responses. The questionnaire operationalized each construct through indicators described below. The manuscript does not identify a complete item-by-item source map; therefore, the instrument should be understood as based on the stated operational definitions unless the authors can supply the original questionnaire and its source documentation.

**Table 1.** Variable Operationalization

| Variable                     | Indicators reported in the manuscript                                                                                                                                           |
|------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Workload ( $X_1$ )           | Targets to be achieved; volume of objection cases; working conditions; time allocated to complete tasks.                                                                        |
| Remuneration ( $X_2$ )       | Appropriateness of salary/performance allowance; fairness of remuneration distribution; payment timeliness; adequacy of incentives.                                             |
| Work motivation ( $X_3$ )    | Need for achievement; affiliation/cooperation; power/responsibility; recognition in the work environment.                                                                       |
| Employee performance ( $Y$ ) | Quality and accuracy of reviews; number of cases completed; timeliness against deadlines; efficiency and independence; compliance with rules and standard operating procedures. |

The data were analyzed using multiple linear regression in SPSS. Before hypothesis testing, the instrument was assessed for validity and reliability, and the regression model was examined using classical assumption tests. Validity testing assessed whether questionnaire items represented the intended constructs, while reliability testing assessed internal consistency. Normality was examined using a Kolmogorov–Smirnov test and/or a normal probability plot; multicollinearity was assessed using tolerance and variance inflation factor (VIF) values; and heteroscedasticity was examined using a scatterplot and/or the Glejser test. The hypotheses were evaluated using individual t-tests, an overall F-test, and the coefficient of determination. The available manuscript does not provide all underlying diagnostic statistics, so these tests are reported here according to the information supplied rather than supplemented with unreported numerical results.

The regression model can be expressed as  $Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \varepsilon$ , where  $\alpha$  is the intercept,  $\beta_1$ – $\beta_3$  are regression coefficients, and  $\varepsilon$  is the error term. Statistical significance was interpreted using the reported p-values. Values displayed by statistical software as 0.000 are reported as  $p < 0.001$  rather than as a probability of exactly zero.

## Result and Discussion

### Respondent Characteristics

The sample consisted of 150 Objection Review Officers. Men accounted for 94 respondents (62.67%), while women accounted for 56 (37.33%). In terms of age, 54 respondents (36.00%) were 41–45 years old, 42 (28.00%) were 36–40, 32 (21.33%) were older than 45, and 22 (14.67%) were 30–35. Regarding education, 90 respondents (60.00%) held a bachelor's degree (S1), 48 (32.00%) held a master's

degree (S2), and 12 (8.00%) held a Diploma IV or equivalent qualification. These characteristics describe the respondents included in the analysis and should not automatically be generalized to all DGT employees.

### Instrument Quality and Regression Assumptions

The manuscript reports that the questionnaire items were considered valid and that Cronbach's alpha values for all variables exceeded the applicable acceptance threshold. However, the original document does not provide the item-level validity coefficients, the precise cutoff values, or the Cronbach's alpha values. Those statistics should be inserted from the original SPSS output to make the claims independently verifiable.

The manuscript also reports that the normal probability plot was consistent with normally distributed residuals and that the Kolmogorov–Smirnov result supported normality. Tolerance and VIF values were interpreted as indicating no problematic multicollinearity, while the scatterplot was described as showing no clear heteroscedasticity pattern. Because the numerical diagnostic values are not fully available in the supplied document, the conclusions below reflect the reported interpretations; the authors should verify and report the exact test statistics before publication.

### Multiple Regression and Partial Tests

Table 2 presents the regression coefficients and partial hypothesis tests. Remuneration has the largest standardized coefficient ( $\beta = 0.331$ ), followed by workload ( $\beta = 0.286$ ) and work motivation ( $\beta = 0.260$ ). All three coefficients are positive and statistically significant at the reported levels.

**Table 2.** presents the regression coefficients and partial hypothesis tests.

| Predictor                         | B     | Std. Error | Standardized $\beta$ | t     | p-value | Decision  |
|-----------------------------------|-------|------------|----------------------|-------|---------|-----------|
| Constant                          | 5.428 | 1.671      | —                    | 3.249 | 0.001   | —         |
| Workload (X <sub>1</sub> )        | 0.250 | 0.069      | 0.286                | 3.639 | < 0.001 | Supported |
| Remuneration (X <sub>2</sub> )    | 0.329 | 0.085      | 0.331                | 3.875 | < 0.001 | Supported |
| Work motivation (X <sub>3</sub> ) | 0.239 | 0.072      | 0.260                | 3.310 | 0.001   | Supported |

Note. Dependent variable: employee performance. Decimal points are used in the English-language tables. The p-value for workload and remuneration was displayed as 0.000 in the source table and is therefore reported as  $p < 0.001$ .

The estimated regression equation, based on the unstandardized coefficients, is:  $Y = 5.428 + 0.250X_1 + 0.329X_2 + 0.239X_3$ . Holding the other predictors constant, a one-unit increase in the workload score is associated with a 0.250-unit increase in the predicted performance score; a one-unit increase in remuneration is associated with a 0.329-unit increase; and a one-unit increase in work motivation is associated with a 0.239-unit increase. These are conditional statistical associations and should not be interpreted as proof of causality.

The workload coefficient is positive and significant in this sample. This result should be interpreted cautiously: the questionnaire's workload measure may capture structured demands or manageable levels of work, and the analysis does not establish that excessive workload improves performance. The remuneration coefficient is the largest standardized coefficient, suggesting that remuneration has the strongest relative

association with performance among the three predictors in this model. Work motivation is also positively associated with performance, consistent with the view that employees' willingness to achieve goals and accept responsibility is relevant to their work outcomes.

### Simultaneous Test and Coefficient of Determination

**Table 3.** Analysis of variance for the regression model

| Source     | Sum of Squares | df  | Mean Square | F      | p-value |
|------------|----------------|-----|-------------|--------|---------|
| Regression | 486.312        | 3   | 162.104     | 81.508 | < 0.001 |
| Residual   | 290.348        | 146 | 1.989       | —      | —       |
| Total      | 776.660        | 149 | —           | —      | —       |

Dependent variable: employee performance. Predictors: workload, remuneration, and work motivation.

**Table 4.** Model summary

| Model | R     | R <sup>2</sup> | Adjusted R <sup>2</sup> | Std. Error of Estimate |
|-------|-------|----------------|-------------------------|------------------------|
| 1     | 0.791 | 0.626          | 0.618                   | 1.410                  |

The reported R<sup>2</sup> of 0.626 corresponds to 62.6% of the sample variance in employee performance explained jointly by the three predictors. R is shown as approximately 0.791, the square root of the reported R<sup>2</sup>. The authors should confirm these values against the original SPSS Model Summary output before publication.

The overall F-statistic is 81.508 and is statistically significant ( $p < 0.001$ ), indicating that the predictors jointly improve the model's statistical explanation of employee performance compared with a model containing only an intercept. The reported R<sup>2</sup> is 0.626 and adjusted R<sup>2</sup> is 0.618. Thus, the model accounts for 62.6% of the observed variance in performance in this sample, while 37.4% remains unaccounted for by these predictors. Other potentially relevant factors may include leadership, organizational culture, technical competence, and information-technology resources; these are possible explanations, not variables tested in this study.

### Workload and Employee Performance

The analysis indicates a positive and statistically significant relationship between workload and the performance of Objection Review Officers ( $B = 0.250$ ;  $\beta = 0.286$ ;  $t = 3.639$ ;  $p < 0.001$ ). This finding is compatible with the possibility that clear targets and a manageable volume of cases can help employees prioritize work and maintain task focus. It should not, however, be interpreted as evidence that continually increasing workloads will improve performance. Workload has a potentially nonlinear and context-dependent relationship with performance: demands that are proportionate to capacity may be stimulating, whereas excessive demands can produce fatigue, stress, mistakes, and delays.

The previous studies cited in the manuscript report mixed results. Nainggolan, Lie, and Silitonga (2021) and Rudianto (2022) are cited in connection with the risk that excessive or disproportionate work can reduce employee performance. Harini et al. (2018) and Khasifah and Nugraheni (2015) are cited as reporting positive or significant relationships in their respective settings, while Khasifah and Nugraheni (2015) are cited as finding a positive but statistically insignificant relationship. These differences reinforce the importance of context, workload measurement, and the resources available to employees.

For DGT management, the practical implication is not to increase case assignments without limit, but to assess case volume and complexity, distribute cases according to staffing and competence, and ensure

adequate time and support. The positive coefficient in this study should be read as an average association within the observed sample and model. It does not eliminate the possibility that officers exposed to overload may experience reduced performance.

### **Remuneration and Employee Performance**

Remuneration shows a positive and statistically significant association with performance ( $B = 0.329$ ;  $\beta = 0.331$ ;  $t = 3.875$ ;  $p < 0.001$ ), and it has the largest standardized coefficient among the three predictors. The result suggests that perceived fairness and adequacy of compensation may be particularly relevant to the performance of officers responsible for reviewing tax objections. A transparent system that reflects responsibilities and recognizes performance may support commitment and help retain employees with specialized knowledge.

The manuscript refers to Chand and Moene's work on incentives for tax administrators, as well as the general compensation discussion in Byars and Rue (2007). It also cites more recent studies that associate financial and non-financial rewards with productivity and effectiveness. Such literature provides a rationale for considering remuneration as part of human-resource management, although differences in institutional setting mean that the findings should not be treated as universally identical. The present result supports the importance of reviewing remuneration arrangements, but it does not establish which particular component of remuneration causes the observed association.

A managerial response could include transparent performance criteria, timely payment, consistent application of rules, and an assessment of whether reward structures reflect the complexity and responsibility of objection review. Any reform should preserve independence and procedural fairness: compensation should support professional work rather than create incentives that compromise impartial decision-making.

### **Work Motivation and Employee Performance**

Work motivation is positively and significantly associated with performance ( $B = 0.239$ ;  $\beta = 0.260$ ;  $t = 3.310$ ;  $p = 0.001$ ). This result is consistent with the proposition that achievement orientation, responsibility, cooperation, and recognition can support employees' efforts to complete work accurately and within prescribed time limits. Motivation is not a substitute for adequate resources or sound work design, but it may help employees apply their capabilities toward organizational goals.

The manuscript cites Uno (2011) for the concept of motivation as a process that directs behavior toward established goals and refers to the motivation literature discussed in this study as studies reporting a positive relationship between motivation and employee performance. In the context of objection review, motivation may be strengthened through constructive leadership, recognition of professional contributions, development opportunities, and a clear career path. These measures should complement rather than replace fair workload allocation and appropriate remuneration.

### **Joint Effects of Workload, Remuneration, and Motivation**

The overall regression model is statistically significant ( $F = 81.508$ ;  $p < 0.001$ ), and the three predictors jointly account for 62.6% of the observed variance in employee performance ( $R^2 = 0.626$ ). This result supports considering workload, remuneration, and motivation together when designing human-resource policies for objection review. A remuneration policy may be less effective if officers face persistent overload; similarly, motivation initiatives may have limited impact if employees lack sufficient time or operational support.

The remaining 37.4% of variance indicates that other influences may also be relevant. Leadership, organizational culture, technical competence, technology, case complexity, and procedural conditions are plausible factors for future research, but they were not tested as predictors in this model. The findings should therefore be interpreted as evidence about the three variables included, rather than as a complete account of all determinants of performance. Because the study uses questionnaire data and a cross-sectional regression model as described in the manuscript, causal claims should also be made cautiously.

## Conclusion

This study examined the relationships of workload, remuneration, and work motivation with the performance of Objection Review Officers in Indonesia's Directorate General of Taxes. The regression results show that all three predictors have positive and statistically significant coefficients in the sample. Workload is positively associated with performance ( $B = 0.250$ ;  $\beta = 0.286$ ;  $p < 0.001$ ), remuneration has the largest standardized coefficient ( $B = 0.329$ ;  $\beta = 0.331$ ;  $p < 0.001$ ), and work motivation is also positively associated with performance ( $B = 0.239$ ;  $\beta = 0.260$ ;  $p = 0.001$ ). The model is significant overall ( $F = 81.508$ ;  $p < 0.001$ ), with  $R^2 = 0.626$  and adjusted  $R^2 = 0.618$ .

The results indicate that workload, remuneration, and motivation are jointly relevant to understanding performance in the study setting. The positive workload coefficient should be interpreted in light of the distinction between a manageable, structured workload and excessive workload. The findings are limited to the study population and the measures and model used; they should not be generalized to all public employees without further evidence.

## Recommendations

First, DGT management should review the distribution of Objection Review Officers and the allocation of cases, taking account of case volume, complexity, staff capacity, and statutory deadlines. The reported staffing ratio provides a reason to examine potential imbalances, but decisions should be based on verified staffing and workload data.

Second, remuneration criteria should be transparent, consistently applied, and proportionate to the responsibilities and complexity of objection review. Performance measures should encourage accuracy, procedural compliance, and timely handling without compromising impartiality.

Third, motivation can be supported through professional recognition, access to development opportunities, constructive supervision, and clearer career pathways for officers. These interventions should be integrated with workload planning and adequate operational resources.

Finally, future research should report complete validity, reliability, and regression-diagnostic statistics; document the sources and development of questionnaire items; and consider additional predictors or alternative designs. Researchers should also verify the  $R$  and  $R^2$  values against the original SPSS output before the article is published.

## References

- Adamy, M. (2022). *Manajemen sumber daya manusia*. Unimal Press.
- Afandi, P. (2018). *Manajemen sumber daya manusia: Teori, konsep, dan indikator*. Zanafra Publishing.
- Aini, N., & Santoso, B. (2022). Pengaruh remunerasi dan motivasi terhadap kinerja ASN. *Jurnal Manajemen Publik*, 10(1), 15–28.
- Asmike, I. (2022). *Kinerja pegawai dan faktor-faktor yang mempengaruhinya*. Penerbit Aksara.
- Asmike, M. (2022). *Manajemen kinerja: Meningkatkan keunggulan bersaing*. UNIPMA Press.

- Basalamah, M. R. M. (2022). Pengaruh motivasi kerja terhadap kinerja pegawai pada Dinas Penanaman Modal ESDM dan Transmigrasi Provinsi Gorontalo. *Jurnal Manajemen dan Bisnis*, 5(2), 101–112.
- Byars, L. L., & Rue, L. W. (2007). *Human resource management* (8th ed.). McGraw-Hill.
- Chand, S. K., & Moene, K. O. (1997). Controlling fiscal corruption (IMF Working Paper No. 97/100). International Monetary Fund. <https://doi.org/10.5089/9781451852363.001>
- Cholishoh, A. (2021). Pengaruh beban kerja dan stres kerja terhadap kinerja ASN (Studi kasus PT Indoexim International) [Undergraduate thesis, Universitas Islam Negeri Walisongo].
- Darussalam, Septriadi, D., & Kristiaji, B. B. (2022). *Desain sistem sengketa pajak yang adil*. DDTC Publication.
- Dewi Lestari. (2023). *Kinerja pegawai*. Penerbit Widina.
- Dewi, R., & Kurniawan, A. (2024). Pengaruh beban kerja, remunerasi, dan motivasi terhadap kinerja pegawai pemerintah. *Jurnal Riset Manajemen*, 12(1), 45–58.
- Ghozali, I. (2021). *Aplikasi analisis multivariate dengan program IBM SPSS 26*. Badan Penerbit Universitas Diponegoro.
- Harini, S., Sudarijati, & Kartiwi, N. (2018). Workload, work environment and employee performance of housekeeping. *International Journal of Latest Engineering and Management Research*, 3(10), 15–22. <https://www.ijlemr.com/papers/volume3-issue10/4-IJLEMR-33312.pdf>
- Hariani, M., Irfan, M., Retnowati, E., & Lestari, U. P. (2021). Discipline and employee performance improvement in the COVID-19 pandemic era. *Studi Ilmu Sosial Indonesia*, 1(1), 41–50.
- Hasibuan, M. S. P. (2023). *Manajemen sumber daya manusia*. Bumi Aksara.
- Jayadi, U. *Manajemen Strategis: Evolusi, Wawasan, dan Arah Masa Depan*. Penerbit Adab.
- Kasmir. (2022). *Manajemen sumber daya manusia: Teori dan praktik*. Rajawali Pers.
- Khasifah, F., & Nugraheni, R. (2015). Pengaruh disiplin kerja, beban kerja dan lingkungan kerja terhadap kinerja pegawai (Studi pada Balai Besar Wilayah Sungai Pemali-Juana Semarang) [Undergraduate thesis, Universitas Diponegoro]. <https://repofeb.undip.ac.id/3211/>
- Mahawati, E., et al. (2021). *Analisis beban kerja dan produktivitas kerja*. Yayasan Kita Menulis.
- Nainggolan, N. T., Lie, D., & Br Silitonga, D. N. (2021). Dampak beban kerja terhadap kinerja pegawai pada Kantor Badan Penyelenggara Jaminan Sosial (BPJS) Kesehatan Cabang Pematangsiantar. *SULTANIST: Jurnal Manajemen dan Keuangan*, 9(1), 93–101. <https://doi.org/10.37403/sultanist.v9i1.253>
- Nugraha, M. E. S. (2021). Pengaruh kinerja pegawai terhadap efektivitas organisasi. *Jurnal Administrasi Publik*, 11(1), 45–55.
- Pomoeng, O. D. Y., & Rombeallo, Y. M. (2022). Pengaruh remunerasi dan motivasi terhadap kinerja pegawai. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan*, 5(5), 2487–2496.
- Rudianto. (2022). *Akuntansi manajemen*. Erlangga.
- Sugiyono. (2022). *Metode penelitian kuantitatif, kualitatif, dan R&D*. Alfabeta.