

## Research Article

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# Analysis of the Effect of Management Control Systems on Employee Performance Moderated by Transformational Leadership at Dr. RM. Djoelham Regional General Hospital in Binjai City

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**Abstract:** *The aim of this research is to analyze and investigate the influence of management control systems on employee performance which is moderated by transformational leadership at Dr. RM. Djoelham, Binjai City. This type of research is associative quantitative. The location of the research was carried out at Dr. General Hospital. RM. Djoelham City of Binjai. The population in this study is the total number of employees as many as 357 employees. The sampling technique used was random sampling using the Slovin formula and a sample size of 78 employees was obtained. The data collection technique used is by distributing questionnaires. Data analysis in this study used Smart PLS 3.0 with the Moderated Regression Analysis (MRA) test model. The results of this research show that the management control system has a significant effect on employee performance at the Dr. Regional General Hospital. RM. Djoelham, Binjai City with a P-Value of  $0.000 < 0.05$ . This means that if the management control system is improved, employee performance at Dr. Regional General Hospital will improve. RM. Djoelham Binjai City will also increase. In the Moderated Regression Analysis (MRA) test, a T-Statistic value of  $0.332 > 1.96$  is obtained with a P-Value of  $0.741 > 0.05$ , which means that the moderating variable, namely transformational leadership, is not able to significantly strengthen the influence of the management control system on employee performance at home. Regional General Hospital Dr. RM. Djoelham Kota Binjai in other words that the hypothesis is rejected.*

**Keywords:** *management control system, transformational leadership, employee performance.*

## Introduction

In realizing the business strategy that has been planned, it is necessary to have a system that can control and control all activities carried out by the hospital, so that everything can run as expected. This system is called the Management Control System. Management control procedures have stages including: planning, budgeting, reporting and assessment as well as monitoring and evaluation (Angga Febrianto et al., 2022). However, the implementation of every stage of the perfect control management procedure is not easy.

Currently, hospitals are very important health service centers in society. A hospital is a professional health care institution whose services are provided by doctors, nurses and other health experts. When providing a service, it must be based on a health approach, namely (promotive, preventive, curative and rehabilitative) and implemented according to applicable laws and regulations. Hospitals are also required to carry out their duties and functions well. A hospital's quality can influence the hospital's image. Hospitals always try to fulfill the community's need for health services. Hospitals are an integral part of the entire health service system developed through health development planning.

In carrying out its duties and functions, hospital management certainly encounters challenges. Therefore, hospitals must have good management so that these challenges can be overcome well. The management control system in hospitals basically aims to direct and ensure that the strategies implemented

are in accordance with the goals to be achieved by the hospital.

Apart from a good management control system, transformational leadership also has a greater influence on an individual's readiness to change than the psychological capital variable. Creating readiness for change is a proactive effort that leaders must make as agents of change to influence the beliefs, attitudes and intentions of organizational members. Readiness to change will be reflected in individual beliefs, attitudes and intentions towards the changes that occur. Therefore, the organization has the capacity to make those changes successful through leaders. (Djaja & Zainurrafiqi, 2021)

Transformational leadership is oriented to the process of building commitment to organizational goals and empowering followers to achieve these goals. Transformational leadership theory studies how leaders change organizational culture and organize organizational structures and carry out management strategies to achieve organizational goals (Gratitude, 2020).

Phenomena that occur in RSUD Dr. RM. Djoelham Binjai is a Management Control System that is slow, inaccurate and loose, making employee performance sluggish and undisciplined, thus giving management control a bad rating in overcoming service performance to the community.

Management Control System is a systematic and organized structure and process used by management in its management control system (Anthony, R., Vijay Govindarajan, 2005). According to (Sukarno, Edy, 2000) Management control is an integrated system of processes, strategy, programming, budgeting, accounting, accountability, which is essentially to help people run an organization or company so that the results are optimal.

In this study to measure a good management system refers to theory (Anthony, R., Vijay Govindarajan, 2005) are as follows :

1. Tracker (detector) or sensor A device that measures what is actually happening in the process being controlled.
2. Assessor A device that determines the significance of an actual event by comparing it with some standard or expectation of what should have happened.
3. Effector A device often called "feedback" that changes behavior if the assessor indicates the need to do so.
4. Communication network A device that transmits information between the detector, assessor and effector.

In addition to a good management system, leadership style is also very dominant in influencing employee performance. Transformational leadership is a charismatic leader and has a central role and strategy in bringing the organization to achieve the goal (Iqbal, 2021). According to (Kharis, 2015) Transformational leadership style is a type of leader who inspires his followers to put aside their personal interests and has extraordinary influencing abilities.

According to (Yulk, Gary. A, 2013) Transformational leadership is a situation where the followers of a transformational leader feel trust, admiration, loyalty and respect for the leader, and they are motivated to do more than what was initially expected of them.

To measure a person's transformational leadership style, this study refers to the indicators formulated by (Kharis, 2015) that is :

#### 1) Charisma

Charisma is considered to be a combination of personal charm and charm that contributes to an uncanny

ability to get others to support a vision as well as promote it passionately.

## 2) Inspirational Motivation

Inspirational motivation describes a leader who is passionate about communicating the idealistic future of the organization. Leaders use verbal communication or the use of symbols aimed at encouraging the enthusiasm of subordinates. Leaders motivate subordinates about the importance of the organization's vision and mission so that all subordinates are encouraged to have the same vision. This shared vision encourages subordinates to work together to achieve long-term goals with optimism. So that leaders not only raise individual enthusiasm but also team spirit.

## 3) Intellectual Stimulation

Intellectual stimulation describes leaders as being able to encourage employees to solve old problems in new ways. Leaders try to encourage the attention and awareness of subordinates to the problems faced. Leaders then try to develop the ability of subordinates to solve problems with new approaches or perspectives.

## 4) Individual Attention

Individual attention illustrates that leaders always pay attention to their employees, treat employees individually, train and advise. The leader invites employees to be observant in seeing the abilities of others. Leaders focus employees on developing personal strengths both in the quality of service provided and the quality of work produced.

Through a good management system and a leadership style that has a vision for the future and is nurturing, it is hoped that employees who will have good performance will be formed. According to (Mangkunegara, AA P, 2020) employee performance is the achievement of employee work results based on quality and quantity as work performance within a certain period of time which is adjusted to the duties and responsibilities.

According to (Afandi, 2018) Employee performance is the work result that can be achieved by a person or group of people in a company in accordance with their respective authority and responsibilities in an effort to achieve organizational goals illegally, does not violate the law and does not conflict with morals and ethics.

To measure employee performance, this research refers to theory (Afandi, 2018) are as follows :

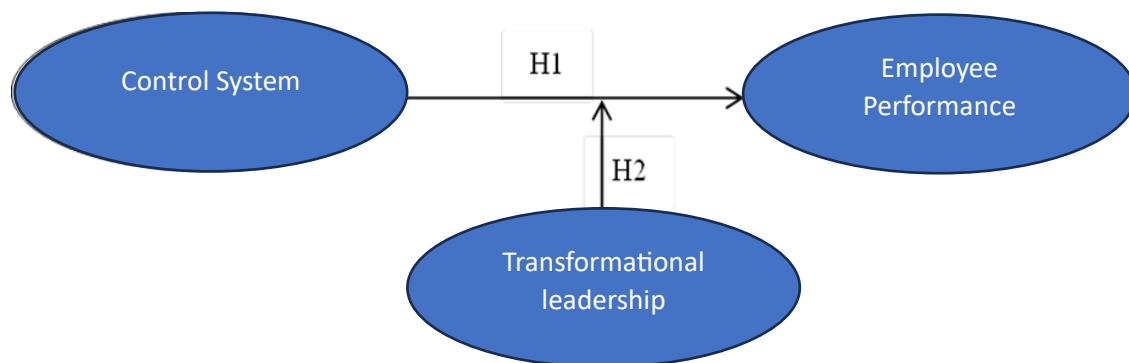
- 1) Quantity of work output;
- 2) Quality of work results;
- 3) Efficiency in carrying out tasks;
- 4) Work discipline;
- 5) Initiative;
- 6) Accuracy;
- 7) Leadership;
- 8). Honesty; And
- 9) Creativity.

Based on the explanation of the background to the problem above, it can be stated that transformational leadership is expected to strengthen the influence of the management control system on employee performance. This is in accordance with the results of research conducted by (Asiah & Sabaruddinsah, 2021) which states that the transformational leadership style has no significant effect on

organizational performance, while MCS through the belief system has a positive and significant effect on the performance of the apparatus, MCS through the boundary system has no significant effect on the performance of the apparatus, MCS through the diagnostic system has no significant effect on the performance of the apparatus, MCS through interactive systems have a positive and significant effect on apparatus performance, and organizational culture has a positive and significant effect on apparatus performance.

Other research that also supports this is the results of research from (Hinaya, 2018) which states that the management control system in the form of an interactive control system has a positive effect on the capabilities of the company's employees, namely company orientation, innovation, organizational learning, and entrepreneurship. In addition, the management control system in the form of an interactive control system greatly influences employee performance. Furthermore, empirical results show that organizational culture strengthens the relationship between management control systems and company capabilities.

The purpose of this study was to analyze and investigate the role of transformational leadership in moderating the influence of management control systems on employee performance at General Hospital Dr. RM. Djoelham, Binjai City. The concept of this research is as illustrated in the following conceptual framework:



**Figure 1. Research Conceptual Framework**

## Methods

This type of research is casual associative quantitative research. According to (Sugiyono, 2018) that quantitative research is used to examine populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, quantitative or statistical data analysis with the aim of testing the hypotheses that have been set. This research was conducted in private Madrasah Aliyah in Binjai City. The time of this research was carried out from May 2023 to July 2023.

According to (Sugiyono, 2018) Population is a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. The population in this study were all employees with ASN status at General Hospital Dr. RM.

Djoelham, Binjai City, totaling 357 with the details as follows:

**Table 1 Total Population**

<b>Field</b>	<b>Amount</b>
General Fields and	25
Service Field	282
Finance Sector	40
<b>Total</b>	<b>357</b>

In this study the authors narrowed down the population, namely the total number of employees as many as 357 employees by calculating the sample size which was carried out using the Slovin technique. This study uses the Slovin formula because in sampling, the number must be representative so that the research results can be generalized and the calculation does not require a table of the number of samples, but can be done using simple formulas and calculations. Slovin's formula for determining samples is as follows:

$$n = \frac{N}{1 + N(e)^2}$$

Information:

n = sample size/number of respondents

N = Population size

e = Percentage of accuracy of sampling errors that can still be tolerated;

e = 0.1

In the Slovin formula there are the following provisions:

The value of e = 0.1 (10%) for a large population

The value of e = 0.2 (20%) for a small population

So the sample range that can be taken from the Solvin technique is between 10-20% of the research population. The total population in this study was 357 employees, so the percentage of allowance used was 10% and the calculation results could be rounded to achieve suitability. So to find out the research sample, use the following calculations:

$$n = \frac{357}{1 + 357(10)^2}$$

$$n = \frac{357}{4,57} = 78.11$$

Based on the calculation above, the sample who became respondents in this study was adjusted to as many as 78 people or around 21.8% of all employees at Dr. General Hospital. RM. Djoelham City of Binjai, this is done to facilitate data processing and for better test results. Samples taken based on probability sampling techniques; simple random sampling, where the researcher gives equal opportunities to each

member of the population to be selected as a random sample without regard to the strata in the population itself. The following details the number of samples taken:

**Table 2 Number of Samples**

Field	Total Population	Sample Percentage	Number of Samples
General Fields and Service Field	35	$21.8\% \times 25 = 7.6$	8
Finance Sector	282	$21.8\% \times 282 = 61.4$	61
<b>Total</b>	<b>347</b>	$21.8\% \times 40 = 8.7$	<b>78</b>

The data that will be used from this research is the data from the questionnaire distributed to respondents. The data analysis technique used in this study is a quantitative data analysis method using Structural Equation Modeling (SEM).

Data analysis and data testing that will be carried out in this study are using statistical analysis techniques, such as regression analysis and scoring the moderating variable. Interaction test or often called Moderated Regression Analysis (MRA) is a special application of multiple linear regression where the regression equation contains an element of interaction (multiplication of two or more independent variables) (Ghozali, Imam, 2018).

Considering that the model in the research uses a moderating variable, the Smart partial least squares (PLS) program was used to test the proposed hypothesis. The Coefficient of Determination Test ( $R^2$ ) is used to measure how far the model's ability to explain variations in the dependent variable. The value of the coefficient of determination / is in the range of zero (0) and one (1)  $R^2 R^2$  (Kuncooro, Munajad, 2013).

Goodness fit test to determine the extent to which the observed data conforms to the theoretical distribution assumed by the model or hypothesis (Ghozali & Latan, 2015) and hypothesis testing (T-Statistic Test) which consists of the path coefficients test to test the direct influence of each independent variable individually on the dependent variable as well as the influence of the moderating variable in influencing the exogenous variable (X) on the endogenous variable (Y). This test is used to determine the direction of the relationship between variables (positive/negative). If the value is 0 to 1, then the direction of the relationship between variables is declared positive. Meanwhile, if the value is 0 to -1, then the direction of the relationship between the variables is declared negative. The hypothesis is said to be accepted if the statistical t value is greater than the t table. According to (Ghozali & Latan, 2015) t table value criteria is 1.96 with a significance level of 5%

## Results and Discussion

### Outer Model Analysis

Testing the outer model in this study uses algorithm analysis on SmartPLS software version 3.0, in order to obtain an outer loading value that meets the validity and reliability requirements.

#### 1. Convergent Validity Test Results

Convergent validity of the measurement model with reflexive indicators can be seen from the correlation between the score of the item/indicator and the score of the construct. An indicator that has an individual correlation

value greater than 0.7 is considered valid but in the research development stage the indicator values are 0.5 and 0.6 still acceptable. Based on the results for outer loading, it shows that the indicator has a loading below 0.60 and is not significant. Below are presented the results of the outer loading values in the following table:

**Table 1.** Outer Loading

<b>Indicator</b>	<b>Outer Loading</b>	<b>Information</b>
<b>Management Control System (X)</b>		
SPM1	0.835	Valid
SPM2	0.807	Valid
SMP3	0.865	Valid
SPM4	0.906	Valid
<b>Transformational Leadership (Z)</b>		
KPT1	0.896	Valid
KPT2	0.884	Valid
KPT3	0.865	Valid
KPT4	0.925	Valid
<b>Employee Performance (Y)</b>		
KP1	0.805	Valid
KP2	0.922	Valid
KP3	0.807	Valid
KP4	0.864	Valid
KP5	0.714	Valid
KP6	0.822	Valid
KP7	0.943	Valid
KP8	0.834	Valid
KP9	0.701	Valid

**Source: Smart PLS 3.0**

Based on table 1, it can be seen that all indicators have a loading factor value of  $> 0.60$ . According to (Ghozali & Latan, 2015) states that an indicator is declared valid if it has a loading factor value  $> 0.60$ . Thus it can be stated that all indicators in this study are declared valid and further research can be carried out. The following is displayed

in the form of a structural model as shown in the following figure:

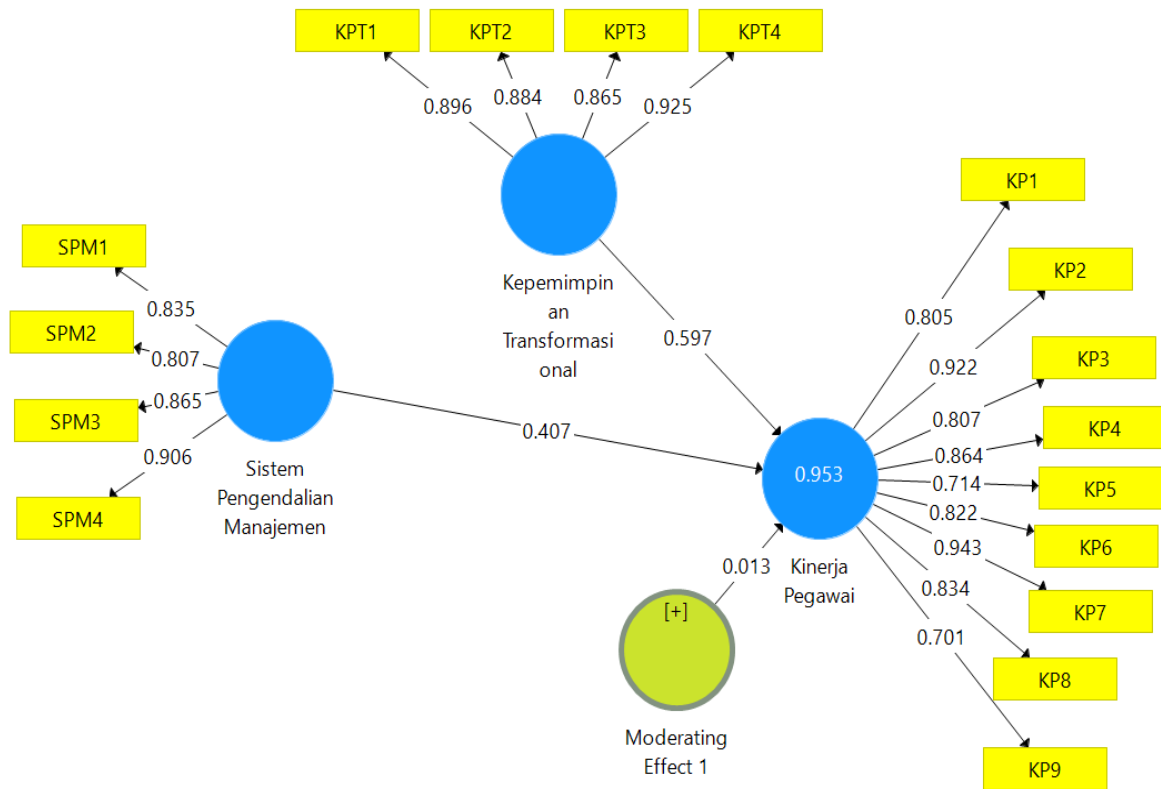


Figure 1. Outer Model Test Results

2. Discriminate Validity Test Results

The next test is to test discriminant validity. This test aims to determine whether a reflective indicator is a good measurement for the construct based on the principle that the indicator is highly correlated with the construct. The following are the results of cross loading results from discriminant validity testing as follows:

**Table 2. Discriminant Validity**

Variable Indicator	Management Control System (X)	Transformational Leadership (Z)	Employee Performance (X)
KP1	0.673	0.814	<b>0.805</b>
KP2	0.815	0.862	<b>0.922</b>
KP3	0.834	0.816	<b>0.807</b>
KP4	0.778	0.808	<b>0.864</b>
KP5	0.789	0.638	<b>0.714</b>
KP6	0.849	0.798	<b>0.822</b>
KP7	0.856	0.911	<b>0.943</b>
KP8	0.816	0.835	<b>0.834</b>
KP9	0.593	0.635	<b>0.701</b>
KPT1	0.884	<b>0.896</b>	0.866
KPT2	0.809	<b>0.884</b>	0.793
KPT3	0.702	<b>0.865</b>	0.818
KPT4	0.857	<b>0.925</b>	0.947
SPM1	<b>0.835</b>	0.795	0.801
SPM2	<b>0.807</b>	0.835	0.881
SPM3	<b>0.865</b>	0.658	0.727
SPM4	<b>0.906</b>	0.803	0.796

Source: Smart PLS 3.0



Based on table 2, it can be seen that the cross loading value for each indicator and variable is greater than other variables and indicators, the cross loading of the management control system variable shows that the cross loading of the variable indicator is greater than the cross loading of other latent variables, the cross loading of the transformational leadership variable indicator shows that that the value of the cross loading indicator is greater than other latent variables, and the cross loading of the employee performance variable also shows that the value of the cross loading indicator is greater than the cross loading of the late variable. Based on this data, it can be discriminantly stated that the cross loading results are considered valid.

### 3. Composite reliability test results

The next test determines the reliability value with the composite reliability of the indicator block that measures the construct. A construct value is said to be reliable if the composite reliability value is above 0.60. Apart from looking at the composite reliability value, the reliable value can be seen in the variable construct value with Cronbach's alpha from the indicator block that measures the construct. A construct is declared reliable if the Cronbach's alpha value is above 0.7. The following is a table of loading values for the research variable constructs resulting from running the Smart PLS program in table 3 below:

**Table 3. Construct Reliability and Validity**

Indicator	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Transformational Leadership (Z)	0.915	0.940	0.797
Employee Performance (Y)	0.941	0.951	0.684
Management Control System (X)	0.876	0.915	0.729

Source: Smart PLS 3.0

Based on Table 3, it can be classified that the AVE value for each variable tested has a value  $> 0.5$ , indicating that all variables in this study meet the discriminant validity criteria. To determine reliability in this research, composite reliability values were used. The accepted value for the level of reliability is  $> 0.7$ . Based on these criteria, it can be seen that all variables in this study have a value of  $> 0.70$ , so it can be stated that all the variables tested meet construct reliability.

### Structural Model Evaluation (Inner Model)

Evaluation of the structural model (inner model) is carried out to ensure that the structural model built is robust and accurate. The stages of analysis carried out in the evaluation of the structural model are seen from several indicators, namely:

#### 1. Coefficient of Determination Test Results (R<sup>2</sup>)

The coefficient of determination test (R<sup>2</sup>) is used to see whether the influence of certain independent latent variables on the dependent latent variable has a substantive influence (Ghozali & Latan, 2015). Based on the data processing that has been done using the SmartPLS 3.0 program, the R Square value is obtained as shown in the

following table:

**Table 4. R Square Results**

Variable	R Square	Adjusted R Square
Employee Performance (Y)	0.953	0.951

Source: Smart PLS 3.0

Based on table 4, it is known that the adjusted R square value of the teacher performance variable is 0.951 or 95.10%, which means that the ability of the Management Control System variable and transformational leadership in influencing employee performance is 95.10% or is in a very strong category. While the R Square value shows 0.953 or 95.30%, which means that management control systems and transformational leadership affect employee performance variables by 95.30% while 4.70% are influenced by other variables that have not been studied.

## 2. Goodness of Fit Test Results

The Goodness of Fit test is a statistical method used to evaluate how well the model or statistical distribution being tested fits the observed data. The Goodness of Fit test aims to determine the extent to which the observed data conforms to the theoretical distribution assumed by the model or hypothesis (Ghozali, Imam, 2018). The goodness of fit model test can be seen by looking at the NFI value in the program. If the NFI value  $>$  SRMR and the closer to 1, the better the model (good fit). Based on data processing that has been carried out using the SmartPLS 3.0 program, the Model Fit values are obtained as follows:

**Table 5. Model Fit**

	Saturated Model	Estimated Model
SRMR	0.122	0.122
d_ ULS	2,270	2,285
d_ G	116.175	116,360
Chi-Square	3723079	3723571
NFI	0.248	0.248

Based on table 5, it can be seen that the NFI value is  $0.248 > 0.122$ , so it can be stated that the model in this research has sufficient goodness of fit and is suitable for use to test the research hypothesis.

## Hypothesis Testing Results

After doing the inner model analysis, the next thing is to evaluate the relationship between latent constructs in order to answer the hypothesis in this study. Hypothesis testing in this study was carried out by looking at the T-Statistics and P-Values. The hypothesis is declared accepted if the T-Statistics value is  $>$  1.96 and the P-Values are  $<$  0.05 (Ghozali & Latan, 2015). Following are the results of Path Coefficients of direct influence between variables

as in the following table:

**Table 6. Path Coefficients (Direct Influence)**

Variable	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values	Results
Management Control System (X) -> Employee Performance (Y)	0.407	0.417	0.078	5,199	<b>0,000</b>	<b>Accepted</b>
Moderating Effect -> Employee Performance (Y)	0.013	0.034	0.038	0.331	<b>0.741</b>	<b>Rejected</b>

Based on table 6 data, it can be stated that the management control system (X) has a significant effect on employee performance (Y). RM. Djoelham, Binjai City. This can be seen from the T-statistic value of  $5.199 > 1.96$  with a P-Value value of  $0.000 < 0.05$ . This means that if the management control system is improved, employee performance at Dr. Regional General Hospital will improve. RM. Djoelham Binjai City will also increase. These results answer the first hypothesis in this study.

In the Moderated Regression Analysis (MRA) test, the T-Statistic value was obtained at  $0.332 > 1.96$  with a P-Value value of  $0.741 > 0.05$ , which means that the moderating variable, namely transformational leadership, was not able to significantly strengthen the influence of the management control system on employee performance. Regional General Hospital Dr. RM. Djoelham Kota Binjai in other words that the hypothesis is rejected.

The findings in this research are supported by research results from (Isrokin & Adriani, 2022) which states that transformational leadership has a significant effect on job satisfaction, does not have a significant effect on employee performance and employee job satisfaction has no significant effect on employee performance at the Construction & Engineering Department Petro China International Jabung Ltd. Whereas transformational leadership by employee job satisfaction has no significant effect on employee performance at the Construction & Engineering Department PetroChina International Jabung Ltd which shows partial mediation, which means that the indicator only mediates part of the relationship between the independent variable and the dependent variable or in words other effects of transformational leadership on employee performance can not only occur directly,

Other research results are also journals written by (Herlina, 2019) which states that there is an influence of the management control system on managerial performance in state-owned companies in the city of Bandung. The second hypothesis, based on hypothesis testing, can be concluded that leadership style does not strengthen the influence of the management control system on managerial performance.

## Conclusion

From the results of the analysis of the research data and the discussion described above, it can be concluded that the management control system has a significant effect on employee performance at the Dr. RM. Djoelham, Binjai City with a P-Value of  $0.000 < 0.05$ . This means that if the management control system is improved, employee performance at Dr. Regional General Hospital will improve. RM. Djoelham Binjai City will also increase. In the Moderated Regression Analysis (MRA) test, a T-Statistic value of  $0.332 > 1.96$  is obtained with a P-Value of  $0.741 > 0.05$ , which means that the moderating variable, namely transformational leadership, is not able to significantly

strengthen the influence of the management control system on employee performance. Regional General Hospital Dr. RM. Djoelham Binjai City in other words, the hypothesis is rejected.

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