The 2nd International Students Conference on Economics and Business Excellence (ISCEBE) 2025
e-ISSN: 3090-4811
Vol. 2 No.1/BM-ISCEBE (2025)

THE INFLUENCE OF COMPETENCE, COMPENSATION, AND AUDIT ON EMPLOYEE PERFORMANCE AT THE ISTIQOMAH SAMBAS PURBALINGGA ISLAMIC HIGH SCHOOL OF TAHFIZUL QUR'AN

Diyah Rahayu[1)], Yusuf[2)]

[1,2)]Management Study Program, Universitas Terbuka, Indonesia

Corresponding author: diyahrahayu327@gmail.com

Abstract

Istiqomah Sambas Purbalingga Islamic High School of Tahfizul Qur'an aims to integrate academic achievement with Islamic values, shaping a Qur'anic generation with strong character. The quality of education heavily depends on employee performance, making its improvement a priority. The goal of this reasearch is to examine the influence of competence, compensation, and audit on employee performance using a quantitative method on 48 samples. The information was obtained via a survey and examined using multiple linear regression analysis. The findings of the analysis reveal that the partial contributions of the independent variables are as follows: X_1 contributes 0.280, X_2 contributes 0.253, and X_3 contributes 0.325 to the dependent variable Y. The partial test (t-test) indicates that the dependent variable is profounly affected by each independent variable, with t_{count} values of 2.107 for X_1, 2.405 for X_2, and 3.082 for X_3, all of which exceed the critical t_{table} value of 2.01. Simultaneously, the F-test result shows an F_{count} value of 14.260, which surpasses the critical F_{table} value of 2.82, this suggests that the dependent variable (Y) is greatly influenced by all three independent variables (X) when taken into account at the same time. The coefficient of determination (R^2) indicates that the independent variables in the model can explain 49.3% of the variation in the Y variable. In comparison, other factors outside the model influence the remaining 50.7%. This shows the importance of improving competency through training and development. Compensation evaluation to ensure enthusiasm and motivation. Audit improvement through the preparation of Standard Operating Procedures by involving auditors for performance improvement.

Keywords: *audit, compensation, competence, performance*.

Introduction

Quality education plays a crucial role in producing a superior generation that advances the nation. Among the primary determinants is the performance of human resources in educational units. The success of an organization, including educational units, is highly dependent on its competent human resources (Yusuf, 2024). Human resources encompass the potential that exists within individuals, including their ability to think, interact, act, and uphold moral values, which are used in the implementation of various activities, both technical and managerial (Samudra et al., 2024). In this context, employee performance is a crucial element that directly impacts the effectiveness of educational program implementation and the achievement of the school's vision and mission.

With reference to Presidential Instruction No. 7 of 1999 on Government Agency Accountability, which was subsequently strengthened by the State Administration Agency (LAN) Head's Decree No. 589/IX/6/Y/1999, the term performance denotes the extent to which work has been carried out effectively, which is directed towards achieving the vision, mission, and objectives of the organization based on the strategic planning that has been formulated (Erawati & Yafandi, 2020). Employee performance reflects work output, both in terms of quantity and quality, which is achieved through the implementation of tasks based on established responsibilities and objectives (Saputra et al., 2020). Without optimal performance, organizations will struggle to achieve their goals. Therefore, employees with high loyalty, discipline, responsibility, and awareness of their actions are needed (Geraldi, 2021).

Employee performance is influenced by, among other things, competence. This statement is supported by the findings of a previous study, which found that competence contributed 87.4% to the work performance of employees under the auspices of the Bandung City Youth and Sports Agency (Heri & Andayani, 2021). Competency, in general, refers to an employee's ability to perform their duties or responsibilities within an organization by their respective areas of expertise (Saputra et al., 2020). Competence also encompasses individual characteristics and specific abilities that can be objectively measured and play a crucial role in enhancing productivity and effectiveness in work tasks (Dedi Rianto Rahadi, Etty Susilowati, 2021). Continuous competency development is essential, as it enables employees to perform at the highest level within the organization (Yusuf & Suwarno, 2023).

In addition to competence, compensation plays an important role in determining employee performance levels. According to (Iswanto & Yusuf, 2023), Compensation is a key component of the HR management function, which involves rewarding employees as a form of appreciation for their performance of duties. Compensation is not limited to material rewards but also includes non-material aspects such as appreciation or recognition for performance, as well as the work environment and facilities provided by the company or organization to support employee education and career development (Maharani et al., 2023). Companies that implement fair and reasonable compensation systems have the potential to boost employee motivation and work ethic, which in turn have a favorable influence on improving performance in line with the company's culture and values, thereby helping to fulfill the business's objectives.

Evaluations to assess employee performance need to be conducted. These evaluations can be carried out through audits of human resources aspects. An audit is a process of collecting and examining evidence related to specific information to assess the extent to which that information meets particular standards. Ideally, audits should be conducted by auditors (individuals) who are skilled and independent (Ramli & Stepanus, 2024). From these opinions, researchers concluded that auditing is a comprehensive series of assessment processes that evaluate the quality of work performed by employees based on applicable Standard Operating Procedures (SOPs), thereby supporting the achievement of company objectives.

Based on the descriptions, theories, and opinions presented, this research study was conducted to explore the extent to which competence, compensation, and audit contribute to employee performance at Istiqomah Sambas Purbalingga Islamic High School of Tahfizul Qur'an. This study focuses on highlighting the contribution of competence in driving performance improvement, as competence is a crucial element in supporting work effectiveness in educational units. This study also aims to evaluate how compensation and audit implementation separately affect employee performance in these schools. Furthermore, the simultaneous influence of competency, compensation, and audits on employee performance will be examined to gain a thorough understanding of the variables that contribute to improved employee performance in the school environment.

Methods

In this study, a quantitative research method was employed, integrating a questionnaire tool and a survey methodology. The questionnaire instrument consists of 40 statements related to competence, compensation, audit, and performance. To facilitate understanding of the variables studied, a table of variable operationalization is presented. Each statement in the questionnaire is compiled based on the indicator points listed in the previous research.

Table 1 Operationalization of Variables

Variable	Operational Description	Indicators	Measurement Scale
Competency (X_1)	The overall capacity of human resources to carry out their responsibilities.	a) Intrinsic motivation b) Personality c) Self-understanding d) Knowledge e) Expertise	Likert scale 1-5
Compensation (X_2)	The form of compensation given by schools to employees for their involvement in supporting the school's objectives.	a) Basic income b) Incentives/bonuses c) Allowances d) Facilities	Likert scale 1-5
Audit (X_3)	The process of evaluating employee performance records in schools by established standards.	a) Input b) Audit process c) Output d) Outcome	Likert scale 1-5
Performance (Y)	The achievements demonstrated by employees in carrying out their duties.	a) Quality of work b) Volume of tasks c) Discipline d) Effectiveness e) Initiative	Likert scale 1-5

Source: Data Processing Result, 2025

This study involved all 48 employees of Istiqomah Sambas Purbalingga Islamic School of Tahfizul Qur'an as the research population. In the sample determination process, the total sampling method was employed, which involved employ the whole population as the representative sample. This is based on the opinion that "Total sampling is a sampling method that covers the entire population without exception. This approach is

commonly used when the total population is not too large" (Sugiyono, 2023). Once collected, the research data was processed using several data analysis techniques as follows:

a. Validity testing to guarantee the degree to which the questionnaire's items actually represent the intended concept.
b. Reliability testing is conducted to assess the consistency of research instruments when applied repeatedly.
c. The normality test is used to determine if the regression model's data distribution exhibits a usual distribution pattern.
d. Multicollinearity test to detect significant correlations between independent variables.
e. Heteroscedasticity test, used to check for violations/deviations from classical assumptions in linear regression.
f. Test of multiple linear regression, which aims to examine the simultaneous influence of several independent variables on just one dependent variable.
g. T-test (partial) aims to evaluate each independent variable's influence on the dependent variable.
h. The F-test (simultaneous) aims to determine the significance of the combined effect of all predictor variables on the predicted variable.
i. The percentage of the dependent variable's variation that the independent variables in the model framework can account for is measured by the coefficient of determination (R^2).

Results and Discussions

To examine the influence of competence, compensation, and audits on employee performance at Istiqomah Sambas Purbalingga Islamic High School of Tahfizul Qur'an, the researcher conducted a series of statistical tests. The Statistical Package for the Social Sciences (SPSS) assisted with all statistical tests, ensuring accuracy and ease in the data analysis process.

Research Results

a. Validity Testing

Researchers conducted validity testing to ensure that the instruments measured the intended concepts. The results are displayed in the table that follows:

Table 2 Validity Test Results

Correlations											
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10
X1.Competence	Pearson Correlation	.513**	.607**	.611**	.538**	.637**	.639**	.556**	.590**	.582**	.712**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	48	48	48	48	48	48	48	48	48	48
	Information	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid

Correlations											
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	X2.10
X2.Compensation	Pearson Correlation	.949**	.933**	.938**	.944**	.933**	.949**	.938**	.933**	.933**	.949**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	48	48	48	48	48	48	48	48	48	48
	Information	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid

Correlations											
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	X3.9	X3.10
X3.Audit	Pearson Correlation	.829**	.628**	.881**	.805**	.697**	.811**	.803**	.656**	.709**	.877**
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	N	48	48	48	48	48	48	48	48	48	48
	Information	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid

Correlations											
		Y1	Y2	Y3	Y4	Y5	Y6	Y7	Y8	Y9	Y10
Y.Performance	Pearson Correlation	.657**	.801**	.725**	.763**	.818**	.746**	.569**	.747**	.477**	.332*
	Sig. (2-tailed)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.001	0.021
	N	48	48	48	48	48	48	48	48	48	48
	Information	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid	Valid

Source: data obtained with SPSS

The table shows that all items have a r_{count} higher than the r_{table} (0.284). In addition, the significance value (Sig. 2-tailed) of all items is below the threshold of 0.05. Thus, all items in the questionnaire meet the validity criteria.

b. Reliability Test

Next, a reliability test was conducted to determine whether the research produced stable or consistent values when re-measured under similar conditions. The reliability test's findings:

Table 3 Reliability Test Results

Variable	Competence (X_1)	Compensation (X_2)	Audit (X_3)	Performance (Y)
	Reliability Statistics	**Reliability Statistics**	**Reliability Statistics**	**Reliability Statistics**
	Cronbach's Alpha: .791; N of Items: 10	Cronbach's Alpha: .995; N of Items: 10	Cronbach's Alpha: .955; N of Items: 10	Cronbach's Alpha: .849; N of Items: 10
Description	Reliable	Reliable	Reliabe	Reliable

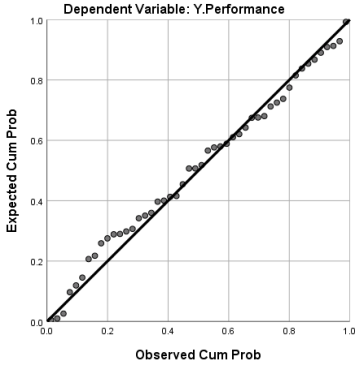
Source: data obtained with SPSS

The reliability test above indicates that the research instrument's results are reliable, as evidenced by Cronbach's Alpha scores for all variables exceeding 0.7.

c. Normality Test

The next step is to test for normality to assess if the data is typically distributed. The following are the outcomes:

Table 4 Normality Test Results



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.96818755
Most Extreme Differences	Absolute	.085
	Positive	.047
	Negative	-.085
Test Statistic		.085
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: data obtained with SPSS

The results show that the data distribution follows a sloping line pattern, as indicated on the normal P-plot graph and with a Sig. (2-tailed) of 0.200 in the Asymptotic Plot, the value is above the conventional significance level of 0.05. Therefore, the analysis indicates that the data meets the standard distribution assumption.

d. Multicollinearity Test

The researchers also conducted a multicollinearity analysis to ensure that the independent variables were not dominantly correlated with each other. The results are shown below:

Table 5 Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics: Tolerance	VIF
1	X1.Competence	.748	1.338
	X2.Compensation	.821	1.218
	X3.Audit	.796	1.256

a. Dependent Variable: Y.Performance

Source: data obtained with SPSS

The output states ensure there are no signs of multicollinearity in the regression model. This indicates that there is little connection between the independent variables in the model. This is supported by tolerance surpasses 0.1, and the VIF is within acceptable limits, being under 10.

e. Heteroscedasticity Test

Heteroscedasticity testing aims to detect the presence of non-constant residual variance. The Glesjer method was used in this test. The data is reported as shown below:

Table 6 Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	2.588	3.477		.744	.461
	X1.Competence	.071	.081	.150	.871	.389
	X2.Compensation	-.029	.055	-.087	-.527	.601
	X3.Audit	-.052	.079	-.110	-.658	.514

a. Dependent Variable: ABS_RES

Source: data obtained with SPSS

Based on the table above, the significance value (Sig.) for every variable is higher than 0.05. This suggests that the model shows no evidence of heteroscedasticity.

f. Multiple Linear Regression Test

Once all classical assumptions have been met, the subsequent action is to perform a multiple linear regression analysis to evaluate the level of contribution of competence, compensation, and audit, both collectively and individually, to performance.

Table 7 Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	3.961	5.473		.724	.473
	X1.Competence	.269	.128	.262	2.107	.041
	X2.Compensation	.209	.087	.285	2.405	.020
	X3.Audit	.383	.124	.371	3.082	.004

a. Dependent Variable: Y.Performance

Source: data obtained with SPSS

The equation obtained based on the analysis is: $Y = 3{,}961 + 0.269X_1 + 0.209X_2 + 0.383X_3$.

g. Hypothesis Test (t-test)

A t-test was conducted to observe among the three independent variables' partial contributions to employee performance. The following table displays the findings:

Table 8 t-Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	3.961	5.473		.724	.473
	X1.Competence	.269	.128	.262	2.107	.041
	X2.Compensation	.209	.087	.285	2.405	.020
	X3.Audit	.383	.124	.371	3.082	.004

a. Dependent Variable: Y.Performance

Source: data obtained with SPSS

In the table, the t_{count} values for X_1 are 2.107, X_2 is 2.405, and X_3 is 3.082, along with the significance values for X_1 are 0.041, X_2 is 0.020, and X_3 is 0.004. This indicates that all variables have $t_{count} > t_{table}$ values (t_{table} is 2.01) and significance values < 0.05, meaning there is insufficient evidence to support H_0, so H_a is accepted. Therefore, all three variables have a significant interaction with variable Y.

h. Simultaneous Test (F-Test)

Through the F-test, the simultaneous influence of the variables of competence, compensation, and audit on employee performance was analyzed. The results obtained were:

Table 9 F-Test Results

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	402.590	3	134.197	14.260	.000[b]
	Residual	414.076	44	9.411		
	Total	816.667	47			

a. Dependent Variable: Y.Performance

b. Predictors: (Constant), X3.Audit, X2.Compensation, X1.Competence

Source: data obtained with SPSS

From this analysis, the F_{count} value is 14.260, the value of significance is 0.000, indicating that the F_{count} value is greater than the F_{table} value (14.260 > 2.82) and Is a Statistically Significant value of 0.000 < 0.05. Therefore, there is enough data to accept H_a and reject H_0. Thus, there is a significant contribution from the simultaneous interaction between the independent and dependent variables.

i. Test Coefficient of Determination (R^2)

Finally, the researchers conducted a coefficient of determination (R^2) analysis to determine the contribution of variable X in explaining the variation of variable Y, with the following results:

Table 10 Coefficient of Determination (R^2) Results

Variable	Coefficient of Determination (R^2)
Competence (X_1) on Performance (Y)	**Model Summary** Model 1: R = .529[a], R Square = .280, Adjusted R Square = .264, Std. Error of the Estimate = 3.57497 a. Predictors: (Constant), X1.Competence
Compensation (X_2) on Performance (Y)	**Model Summary** Model 1: R = .503[a], R Square = .253, Adjusted R Square = .236, Std. Error of the Estimate = 3.64238 a. Predictors: (Constant), X2.Compensation
Audit (X_3) on Performance (Y)	**Model Summary** Model 1: R = .570[a], R Square = .325, Adjusted R Square = .310, Std. Error of the Estimate = 3.46212 a. Predictors: (Constant), X3.Audit
Competence (X_1), Compensation (X_2), and Audit (X_3) on Performance (Y)	**Model Summary** Model 1: R = .702[a], R Square = .493, Adjusted R Square = .458, Std. Error of the Estimate = 3.06771 a. Predictors: (Constant), X1.Competence, X2. Compensation, X3.Audit

Source: data obtained with SPSS

The R^2 value of 0.493 indicates that the three independent variables (X_1, X_2, and X_3) simultaneously explain 49.3% of the variation in the performance variable (Y). Separately, each of the variables X_1, X_2, and X_3 explains 28%, 25.3%, and 32.5% of the performance variance, respectively. The remaining 50.7% is determined by other variables not included in this model.

Discussion

1. The Influence of Competence on Performance (X_1 on Y)

   Regression analysis reveals that an increase in employee competence (X_1) is directly proportional to an increase in their performance (Y). This is backed up by the coefficient of determination (R^2) for the competency variable, which is 0.28, and the t-test, which yields a t_{count} of 2.107, higher than the critical F_{table} value of 2.01, and a degree of significance (Sig.) of 0.041, which is lower than 0.05. Therefore, the information supports the alternative hypothesis and refutes the null hypothesis. Competent employees tend to achieve maximum performance, thereby supporting the achievement of the school's objectives.
2. The Influence of Compensation on Performance (X_2 on Y)

   Performance (Y) was significantly impacted by compensation (X_2) as well, with a coefficient of determination (R^2) of 25.3%. The calculated t_{count} (2.405) is higher than the critical t_{table} (2.01), and the significance level (Sig.) of 0.020 is lower than 0.05. Therefore, the alternative hypothesis is supported by

statistics, whereas the null hypothesis is not. This suggests that a well-designed compensation system plays a crucial role in motivating employees to work more effectively, thereby positively impacting overall performance.

3. The Influence of Audit on Performance (X_3 on Y)

   Performance (Y) was shown to be significantly impacted by the audit variable (X_3). The significance (Sig.) value of 0.004, which is less than 0.05, the t_{count} of 3.082, which is higher than the t_{table} value of 2.01, and the coefficient of determination (R^2) of 32.5% all support this. Therefore, H_0 is rejected, and H_a is accepted. The existence of a routine monitoring and evaluation system facilitated through audits encourages employees to work more orderly and responsibly. Audits also provide feedback on employee performance and work processes, making them an important reference for improvement and quality enhancement. With audits in place, employees tend to be more disciplined and motivated to work by established operational standards.

4. The Influence of Competence, Compensation, and Audit on Performance (X_1, X_2, X_3 on Y)

   Collectively, the Y variable is significantly impacted by the three X variables. This is indicated by the value $F_{count} > F_{table}$ (14.260 > 2.82) and Sig. 0.000 < 0.05, demonstrates that Ha is deemed acceptable and H0 is refused. Furthermore, according to the coefficient of determination (R^2), the factors of competence, compensation, and audit can explain 49.3% of the variation in performance. Other variables outside the scope of this research framework potentially influence the remaining 50.7%.

To facilitate the interpretation of causal relationships between variables, a regression diagram was constructed to illustrate the strength to which each independent variable contributes to the dependent, accompanied by the coefficient values obtained from multiple linear regression analysis:

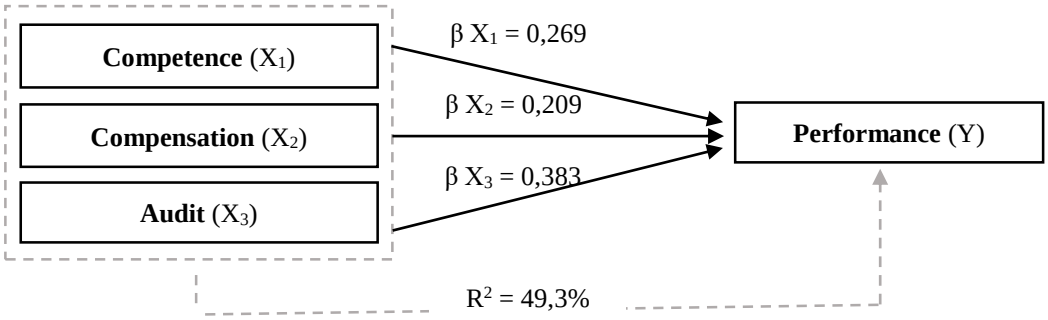


Figure 1
Regression Diagram of the Influence of Competence, Compensation, and Audit on Employee Performance at the Istiqomah Sambas Purbalingga Islamic High School of Tahfizul Qur'an

Considering the results of the study of multiple linear regression conducted on data from 48 samples, the following conclusions can be drawn:

1. Competence (X_1) has a major impact on worker performance (Y). This finding suggests that improvements in employee competence are positively associated with enhanced performance. The Head of the Madrasah and the Deputy Head routinely emphasize the significance of ongoing professional growth for both educators and administrative staff. One of the initiatives undertaken is encouraging participation in training programs through the "Pintar" application (Training and Learning Information Center) provided by the Ministry of Religious Affairs.
2. Compensation (X_2) also significantly affects performance (Y). Fair and equitable compensation aligned with employee contributions can enhance motivation, which in turn leads to improved job performance. The madrasah implements a compensation system through a policy of periodic salary increases. This system is designed to reflect the principle of fairness, whereby employees with longer tenure receive higher salaries than newer staff while still considering job descriptions and educational qualifications. Thus, compensation is distributed proportionally based on each employee's contribution.
3. Audit (X_3) is identified as having a meaningful impact on employee performance (Y). An effective audit process contributes to a more structured and efficient work system, thereby positively influencing performance. Employees who receive feedback from audit findings tend to take immediate corrective actions, ensuring that tasks previously misaligned with Standard Operating Procedures (SOPs) are promptly rectified. As a result, work processes become more compliant with established procedures, contributing to improved performance outcomes.

e-ISSN: 3090-4811
Vol. 2 No.1/BM-ISCEBE (2025)

4. Collectively, the three independent variables (X_1, X_2, X_3) account for 49.3% of the variance in the dependent variable (Y), while the remaining 50.7% is influenced by other factors not examined in this study.

Acknowledgment

The researchers would like to express their appreciation and gratitude to the Principal of Istiqomah Sambas Purbalingga Islamic High School of Tahfizul Qur'an, as well as to all the Heads of Departments, Educators, and Educational Staff for their support and cooperation. Researchers would also want to express gratitude to the Management Study Program at the Universitas Terbuka Faculty of Economics and Business for helping to make this study a reality.

References

Dedi Rianto Rahadi, Etty Susilowati, M. F. (2021). Kompetensi Sumber Daya Manusia. In *Angewandte Chemie International Edition, 6(11), 951–952.* (Issue 1991).

Erawati, T., & Yafandi, Y. (2020). PENGARUH KEJELASAN SASARAN ANGGARAN TERHADAP AKUNTABILITAS KINERJA INSTANSI PEMERINTAH DENGAN PENGAWASAN INTERNAL SEBAGAI VARIABEL MODERASI (Studi Kasus pada SKPD Kota Yogyakarta). *Jurnal Akuntansi & Manajemen Akmenika*, *15*(2), 147–154.

Geraldi, A. (2021). Pengaruh Keahlian, Komunikasi dan Stres Kerja Terhadap Kinerja Aparatur Sipil Negara Di Kecamatan Bunaken Kota Manado. *Jurnal Berkala Ilmiah Efisiensi*, *21*(03), 91–102. https://ejournal.unsrat.ac.id/index.php/jbie/article/download/36281/33782

Heri, H., & Andayani, F. (2021). Pengaruh Kompetensi Terhadap Kinerja Pegawai Pada Bidang Kepemudaan Dinas Pemuda Dan Olahraga Kota Bandung. *Neo Politea*, *1*(2), 17–34. https://doi.org/10.53675/neopolitea.v1i2.105

Iswanto, Y., & Yusuf, A. (2023). *Manajemen Sumber Daya Manusia* (3rd ed.). Universitas Terbuka.

Maharani, R., Rindaningsih, I., & Hidayatulloh. (2023). PENGARUH BUDAYA ORGANISASI DAN KOMPENSASI TERHADAP KINERJA GURU. *PERISAI: Jurnal Pendidikan Dan Riset Ilmu Sains*, 311–319.

Ramli, M., & Stepanus, A. (2024). *Audit SDM* (3rd ed.). Universitas Terbuka.

Samudra, Praja, & Ediyanto. (2024). PENGARUH DISIPLIN KERJA DAN KOMPETENSI TERHADAP KINERJA PEGAWAI DENGAN MOTIVASI SEBAGAI VARIABEL MODERATING PADA PT. PLN UNIT PELAKSANA PELAYANAN PELANGGAN (UP3) SITUBONDO. *Jurnal Mahasiswa Entrepreneur (JME)*, *3*(9), 1293–1307. https://unars.ac.id/ojs/index.php/jme/article/download/2200/3236

Saputra, T., Ratnasari, S., & Tanjung, R. (2020). PENGARUH MANAJEMEN TALENTA, PERENCANAAN SDM, DAN AUDIT SDM TERHADAP KINERJA KARYAWAN. *JURNAL TRIAS POLITIKA*, *4*(1), 90–99.

Sugiyono. (2023). *METODE PENELITIAN KUANTITATIF KUALITATIF DAN R&D* (5th ed.). ALFABETA BANDUNG.

Yusuf. (2024). The Influence of Competence , Motivation , Facilities Infrastructure , and Leadership Style on Performance and Its Implications for Work Achievement. *EQUITY: JURNAL EKONOMI*, *12*(02), 18–30. https://doi.org/10.33019/equity.v

Yusuf, A., & Suwarno. (2023). *Pengembangan SDM* (2nd ed.). Universitas Terbuka.