

The Effect Of Employee Turnover, Work Ethic, Work Discipline, Internal Control, And Leadership Style On Employee Performance At Pt Maf (Mega Auto Finance) And Pt Mcf (Mega Central Finance) Gresik Branch

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Abstract

This research is motivated by the importance of employee performance in supporting organizational success, especially in the competitive financial services industry. PT MAF (Mega Auto Finance) and PT MCF (Mega Central Finance) Gresik Branch face various problems such as high employee turnover, variations in work ethic and work discipline, the effectiveness of internal control, and leadership style that have the potential to affect employee performance. This study aims to analyze the influence of employee turnover, work ethic, work discipline, internal control, and leadership style on employee performance, both partially and simultaneously. The study uses a quantitative approach with a survey method on all employees of PT MAF (Mega Auto Finance) and PT MCF (Mega Central Finance) Gresik Branch using a saturated sampling technique. Data were collected through Likert scale questionnaires, observations, interviews, and documentation, then analyzed using multiple linear regression. The results of the study indicate that employee turnover has a negative and significant effect on employee performance, while work ethic, work discipline, internal control, and leadership style have a positive and significant effect. Simultaneously, these five variables have a significant effect on employee performance. The conclusion of this study confirms that employee performance is influenced by various interrelated factors, so that comprehensive human resource management is needed. Practical implications show that performance improvement can be achieved through turnover control, strengthening work ethic and discipline, optimizing internal control systems, and implementing effective leadership styles.

Keywords: employee turnover, work ethic, work discipline, internal control, leadership style, employee performance

Introduction

This research was conducted at PT MAF (Mega Auto Finance) and PT MCF (Mega Central Finance) Gresik Branch, a motor vehicle financing company operating in the Gresik area of East Java. In the increasingly competitive financial services industry, employee performance is a crucial factor in determining organizational success. Optimal performance impacts not only productivity but also the quality of service provided to customers. However, PT MAF (Mega Auto Finance) and PT MCF (Mega Central Finance) Gresik Branch face various challenges that could potentially impact employee performance, including high turnover rates, varying work ethics and discipline, the effectiveness of internal controls, and leadership styles implemented within the organization.

High employee turnover is a major problem because it can disrupt the company's operational stability and increase recruitment and training costs. Furthermore, differences in work ethics and discipline levels among employees also impact productivity and the quality of work results.

Furthermore, a suboptimal internal control system can increase the risk of work errors and reduce operational effectiveness. Inappropriate leadership styles can also impact low motivation and morale employee work. Therefore, a comprehensive study is needed to understand the factors that influence employee performance in this context.

Based on this background, this research aims to analyze the influence of employee turnover, work ethic, work discipline, internal control, and leadership style on employee performance at PT MAF (Mega Auto Finance) and PT MCF (Mega Central Finance) Gresik Branch, both partially and simultaneously. Thus, it is hoped that this research will be able to provide an empirical picture of the dominant factors that influence employee performance.

This research uses a quantitative approach with a survey method, where primary data is obtained through distributing questionnaires to all employees of PT MAF (Mega Auto Finance) and PT MCF (Mega Central Finance) Gresik Branch. The sampling technique used was saturated sampling (census), considering the relatively limited population so that all employees were used as research respondents. The variables studied consisted of five independent variables, namely employee turnover, work ethic, work discipline, internal control, and leadership style, as well as one dependent variable, namely employee performance.

Data collection was conducted using several techniques, including a Likert-scale questionnaire as the primary instrument, direct observation of employee work activities, in-depth interviews with key informants, and documentation from company data. Furthermore, the data were analyzed using descriptive analysis, validity and reliability tests, classical assumption tests, and multiple linear regression analysis. Hypothesis testing was conducted using t-tests to determine partial effects and F-tests to determine simultaneous effects, as well as the coefficient of determination (R^2) to determine the contribution of the independent variables to the dependent variable.

The results showed that all instruments used met validity and reliability criteria, and the regression model passed the classical assumption test. Partially, employee turnover had a negative and significant effect on employee performance, meaning that higher turnover rates tended to decrease employee performance. Conversely, work ethic, work discipline, internal control, and leadership style were shown to have a positive and significant effect on employee performance. This suggests that improvements in these factors will drive improved employee performance.

Simultaneously, these five independent variables were shown to have a significant influence on employee performance. This confirms that employee performance is not influenced by a single factor, but rather the result of the interaction of various interrelated factors. This finding is further reinforced by interview results, which indicate that turnover, work ethic, discipline, internal control, and leadership style are closely related in shaping employee performance.

Based on the research findings, it can be concluded that effective human resource management must address various aspects holistically, from controlling turnover, improving work ethic and discipline, strengthening internal control systems, to implementing an appropriate leadership style. Therefore, the management of PT MAF (Mega Auto Finance) and PT MCF (Mega Central Finance) Gresik Branch is advised to undertake various strategic efforts, such as increasing employee job satisfaction, improving the compensation system, strengthening work culture, and developing communicative and participatory leadership.

Furthermore, this research also implies that a holistic and sustainable approach to human resource management is essential for improving employee performance. By managing these factors effectively, companies can not only improve employee performance but also strengthen their organizational competitiveness amidst the increasingly fierce competition in the financing industry.

Methods

The subjects of this study were PT Mega Auto Finance (MAF) and PT Mega Central Finance (MCF) Gresik Branch, both finance companies under the CT Corp Group. These companies operate in the financing of motor vehicles, electronics, and multipurpose vehicles.

This research was conducted at PT MAF and PT MCF Gresik Branch, located at Jl. Usman Sadar No. 206, Sukorame, Gresik, East Java 61119. This location was chosen because it has a high level of financing operational activity and reflects the real work dynamics in the financial services industry.

This research focused on analyzing the influence of employee turnover, work ethic, work discipline, internal control, and leadership style on employee performance.

According to Sugiyono (2016), a population is a generalized area consisting of objects or subjects with certain characteristics determined by the researcher to be studied and then conclusions drawn. Based on this definition, the population in this study is all employees of PT MAF and PT MCF Gresik Branch, totaling 59 people, with the following details:

Tabel 1. Pegawai PT MAF (Mega Auto Finance) dan PT MCF (Mega Central Finance) Cabang Gresik

No.	Nama	Jumlah
1	Credit Analist	2
2	Marketing Head	3
3	Collection Head	3
4	Administrasi	5
5	Collection	23
6	Customer Relationship	1
7	Marketing	22
TOTAL		59

Sumber : Data Pegawai Meg PT MAF (Mega Auto Finance) dan PT MCF (Mega Central Finance) Cabang Gresik

According to Sugiyono (2016), a sample is a subset of the population and its characteristics. In this study, due to the relatively small population size of 59 employees, the entire population served as the sample. Therefore, the sampling technique used was saturated sampling, a sampling technique in which all members of the population are respondents. This aligns with Kerlinger and Lee (2000), who stated that quantitative research can use a sample size of at least 30 respondents to obtain representative results.

This study employed a quantitative descriptive method, a method that aims to describe phenomena systematically, factually, and accurately and to examine the relationships between variables through statistical analysis. According to Sugiyono (2017), quantitative research is used to test predetermined hypotheses using numerical data analyzed through statistical methods. This approach was used to analyze the influence of turnover, work ethic, work discipline, internal control, and leadership style on employee performance.

In this study, there are two types of variables: independent variables and dependent variables. The independent variables (X) consist of turnover (X1), work ethic (X2), work discipline (X3), internal control (X4), and leadership style (X5). The dependent variable (Y) is employee performance.

The operational definitions of the variables in this study were developed to provide a more measurable explanation of each variable used, thus facilitating the data measurement and analysis process. With these operational definitions, each variable can be clearly measured based on predetermined indicators. The detailed operational definitions of the variables are presented in the following table.

Tabel 2. Tabel Definisi Operasional Variabel

Source Statement Indicator Variable	Source Statement Indicator Variable	Source Statement Indicator Variable	Source Statement Indicator Variable
<i>Turnover</i> (X1)	1	<i>Thinking of quitting</i> (berpikir untuk keluar)	I often think about leaving my current job.
	2	<i>Intention to search for alternatives</i> (niat mencari pekerjaan lain)	I've started looking for job openings at other companies.
	3	<i>Intention to quit</i> (niat untuk keluar)	I plan to leave this company soon.
Etos Work (X2)	1	responsibility	I always complete my work according to the responsibilities given.
	2	Work high spirits	I carry out my work with full enthusiasm and passion.

Source Mobley, Horner, & Hollingsworth (1978)
 (Sinamo, 2005; Anoraga, 2009; Djatmiko, 2005; Djakfar, 2012; Weber, 1905;

Source Statement Indicator Variable	Source Statement Indicator Variable	Source Statement Indicator Variable	Source Statement Indicator Variable
	3	Discipline:	I comply with the company's rules and work hours.
	4	Diligent and Serious:	I strive diligently and seriously to complete every task assigned.
	5	Respect for Time:	I always strive to utilize my work time effectively.
	6	Future-Oriented	I have a strong desire to continuously develop and improve my performance in the future.
Work (X3)	1	Attendance and Punctuality:	I always attend and arrive on time according to the work schedule.
	2	Compliance with Rules and Procedures:	I comply with all company policies and procedures.
	3	Work Productivity:	I am able to complete work on time with good results.
	4	Work Quality:	I always pay attention to accuracy and neatness in all my work.
	5	Professional Behavior:	I behave politely and maintain work ethics with colleagues and superiors.
Internal (X4)	1	Control Environment:	The company has a work culture that upholds honesty and responsibility.
	2	The company's risk :	The company's risk assessments routinely identify potential risks in its operations.
	3	Control Activities:	Every financial transaction must be authorized by the appropriate authorities.
	4	Information and Communication: Important work information is communicated clearly and in a timely manner.	Information and Communication: Important work information is communicated clearly and in a timely manner.
	5	Monitoring:	The company regularly evaluates its work systems and results.
Leadership Style (X5)	1	Decision-Making Ability	Leaders are able to make quick and accurate decisions when facing work problems.

Siswanto, 2002)

(Hasibuan, 2017; Siagian, 2012)

(COSO Framework, 2013)

(Hasibuan, 2017; Thoha, 2013; Rivai, 2014; Siagian,

Source Statement Indicator Variable	Source Statement Indicator Variable	Source Statement Indicator Variable	Source Statement Indicator Variable	
	2	Motivating Subordinates:	Provide encouragement and enthusiasm to employees to achieve targets.	2012; Yukl, 2010)
	3	Communication Ability:	Leaders communicate clearly and openly with all employees.	
	4	Controlling Subordinates:	Leaders are able to effectively supervise and direct their subordinates.	
	5	Emotional Control:	Leaders remain calm and objective in stressful work situations.	
	6	Delegating Ability:	Leaders trust their subordinates to complete tasks to the best of their ability.	
Kinerja Pegawai (Y)	1	Kualitas (<i>quality of Work</i>)	My work results meet the company's standards.	(Mangkunegara, 2016; Mathis & Jackson, 2011)
	2	Kuantitas kerja (<i>quantity of work</i>)	I am able to complete work according to established targets.	
	3	Ketepatan waktu (<i>timeliness</i>)	I complete tasks and responsibilities on time.	
	4	Tanggung jawab (<i>responsibility</i>)	I demonstrate a high sense of responsibility for my work.	
	5	Kerja sama (<i>cooperation</i>)	I collaborate well within a team.	
	6	Inisiatif (<i>initiative</i>),	I take the initiative to solve problems without waiting for instructions.	
	7	Disiplin kerja (<i>work discipline</i>)	My work results meet the company's standards.	

This research used two types of data: primary and secondary data. Primary data was obtained directly from respondents through questionnaires, while secondary data was obtained from company documents, scientific journals, and literature relevant to the research topic.

Data collection techniques used included questionnaires, observation, interviews, and documentation. The questionnaires were constructed using a 1–5 Likert scale to measure respondents' perceptions of the research variables. Observations were conducted through direct observation of working conditions at PT MAF and PT MCF, Gresik Branch. Interviews were conducted with several employees to strengthen and clarify the questionnaire results, while documentation was used to obtain supporting data from the company and other written sources.

Data analysis in this study began with descriptive analysis to describe the condition of each variable based on respondents' responses. Next, instrument testing was conducted, consisting of a validity test using Pearson Product Moment correlation with a criterion of $r \geq 0.30$, and a reliability test using Cronbach's Alpha with a threshold of $\alpha > 0.60$. After that, classical assumption tests were conducted, including normality tests, multicollinearity tests with VIF < 10 criteria, and heteroscedasticity tests to

ensure the regression model met the analysis requirements. Data analysis was continued with multiple linear regression to determine the effect of turnover, work ethic, work discipline, internal control, and leadership style on employee performance using the equation.

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e.$$

Hypothesis testing was conducted using a t-test to determine the partial effect of each independent variable on the dependent variable, and an F-test to determine the simultaneous effect. Decision-making criteria were based on significance values: if the Sig. <0.05, the variable has a significant effect, while if the Sig. >0.05, it has no significant effect.

Overall, this study employed a descriptive quantitative approach with a saturated sampling technique, with all employees of PT MAF and PT MCF Gresik Branch serving as respondents. Analysis was conducted using multiple linear regression to empirically and measurably test the influence of the research variables on employee performance.

Results and Discussion

This research was conducted at PT Mega Auto Central Finance (MAF) Gresik Branch and PT Mega Central Finance (MCF) Gresik Branch, both finance companies under the CT Corp Group. Both companies operate in the financing of motor vehicles, electronics, and multipurpose vehicles and play a significant role in the financial services sector.

The research location is Jl. Usman Sadar No. 206, Sukorame, Gresik, East Java 61119. This location was chosen based on the consideration that the companies have high financing operational activities and reflect the complex work dynamics within the financial services industry.

The subjects of this research were employees of PT MAF and PT MCF Gresik Branch, with diverse characteristics, including educational background, length of service, and position. This diversity makes the research subjects relevant for analyzing the influence of employee turnover, work ethic, work discipline, internal control, and leadership style on employee performance. In carrying out its operations, the company demands professionalism, discipline, and compliance with internal control procedures and systems. However, there are still dynamics related to employee turnover, variations in work ethic, discipline levels, internal control effectiveness, and diverse leadership styles, all of which have the potential to impact employee performance.

Based on these conditions, this study aims to analyze the influence of each variable on employee performance, both partially and simultaneously, and to provide empirical contributions to managerial policymaking to improve organizational performance.

This study used respondent data consisting of 59 employees of PT MAF and PT MCF, the Gresik Branch. Respondent characteristics analyzed included gender, age, education level, length of service, and position.

Table 3. Respondent Characteristics

Information	Category	Sum	Precentration
Gender	Man	49	83,05%
	Woman	10	16,95%
Age	20–30 th	27	45,76%
	30–40 th	29	49,15%
	40–50 th	3	5,08%
Education	Senior High School	17	28,81%
	S1	42	71,19%
Years of service	1–3 th	39	66,10%
	4–6 th	17	28,81%
	≥7 th	3	5,08%
Position	Administration	5	8,33%
	Collection	23	38,33%
	Collection Head	3	5,00%
	Credit Analyst	2	3,33%
	CRO	1	1,67%
	Marketing	23	38,33%
	Marketing Head	3	5,00%

Source : Processed Data

Based on the table, respondents were predominantly male (83.05%), indicating that operational work is still largely carried out by men. In terms of age, the majority were in the 20-40 year range, which is considered the productive age.

In terms of education level, the majority of respondents had a bachelor's degree (71.19%), indicating that the company is supported by human resources with a relatively good level of education. Based on length of service, the majority of respondents had worked for 1-3 years (66.10%), indicating that many employees are still in the adaptation phase.

Meanwhile, based on job title, respondents were predominantly in the Collection and Marketing departments, which are the company's primary operational functions.

Next, we present the results of a descriptive analysis of respondents' responses to each research variable based on data obtained through the questionnaire. This analysis aims to provide an overview of the tendencies of respondents' responses to each indicator of the variables studied.

Variabel Turnover (X1)

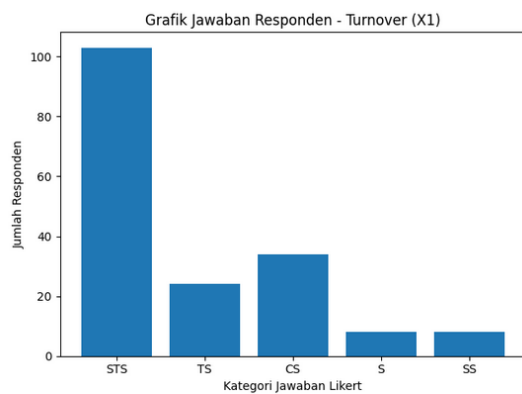


Image 1. Graph of Respondents' Answers to Turnover Variable (X1)

Source : Processed Data

Variable etos work (X2)

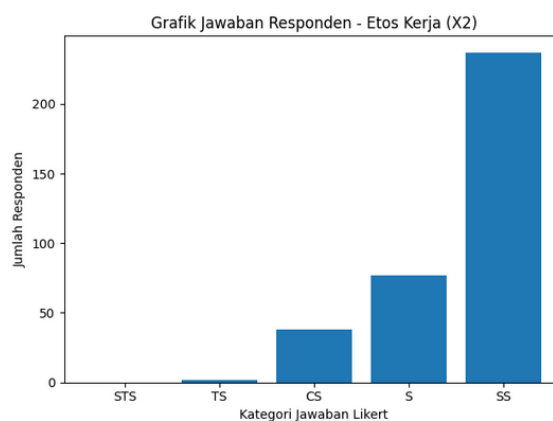


Image 2. . Graph of Respondents' Answers to Turnover Variable (X2)

Source : Processed Data

Based on the analysis, the turnover variable shows a low trend. This is indicated by the dominance of STS and TS responses across all indicators, such as thinking of quitting, intention to search for alternatives, and intention to quit. In general, employees have no desire to leave their jobs, are not actively seeking alternative employment, and have no intention of leaving the organization. This condition indicates a relatively good level of employee loyalty and commitment.

Quitting, intention to search for alternatives, and intention to quit. In general, employees have no desire to leave their jobs, are not actively seeking alternative employment, and have no intention of leaving the organization. This condition indicates a relatively good level of employee loyalty and commitment.

The employees' work ethic is categorized as very high. This is indicated by the predominance of S and SS responses across all indicators, such as responsibility, work enthusiasm, discipline, perseverance, respect for time, and future orientation.

Overall, the employees exhibit high work motivation, a professional attitude, and a strong commitment to carrying out their duties. respect for time, and a future orientation.

Overall, employees exhibit high work motivation, professionalism, and a strong commitment to carrying out their duties.

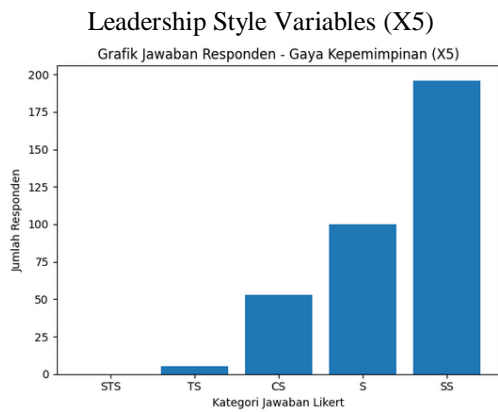


Image 3. Respondent Answer Graph for Leadership Style Variables (X5)
Source : Processed Data

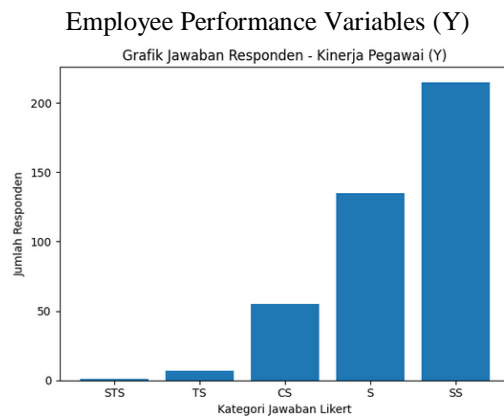


Image 4. Respondents' Answers Graph for Employee Performance Variables (Y)
Source : Processed Data

The leadership style is categorized as good to excellent. The leader is considered capable of making decisions, motivating, communicating, controlling subordinates, and delegating tasks effectively. This indicates that the leadership style positively contributes to the work environment and employee performance. This shows that leadership style contributes positively to the work environment and employee performance.

Employee performance is categorized as very good. This is evident from high ratings for indicators such as quality, quantity, punctuality, responsibility, cooperation, initiative, and work discipline. Overall, employees are able to work effectively and efficiently, and contribute to the achievement of organizational goals. Overall, employees are able to work effectively, efficiently, and contribute to achieving organizational goals.

Normality Test

Regression analysis, the normality test is used to ensure that the regression model assumptions are met (Ghozali, 2001 in Widagdo, 2020). A good regression model has normally distributed residuals. As shown in Figure 4.1, the P-P Plot of Normal Regression Standardized Residuals is as follows:

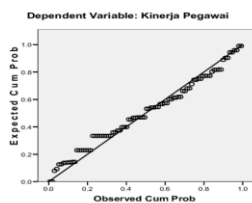


Figure 4.2 Normal P-P Plot
Source: Processed data

It can be seen from Figure 4.1 Normal P-P plot of Regression Standardized residual that the points follow the diagonal line, so it can be concluded that the data is normally distributed.

Multicollinearity Test

The basis for decision-making is the tolerance value. If the tolerance value is greater than 0.10, multicollinearity is not present. If the VIF value is <10.00, multicollinearity is not present. The results of multicollinearity can be seen from the values in the Collinearity Statistics column as follows:

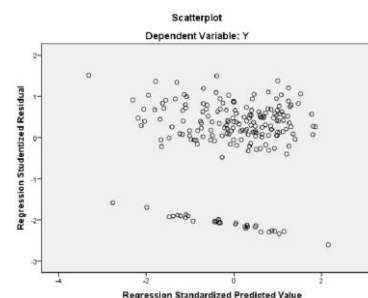
Table 6. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
(X1)	0,183	5,456
(X2)	0,205	4,868
(X3)	0,205	4,885
(X4)	0,106	9,473
(X5)	0,161	6,223

Source : Processed data
Based on table 6 above, it can be concluded that the tolerance value > 0.10 means there are no symptoms of multicollinearity and the VIF value < 10.00 there no multicollinearity.

Heteroscedasticity Test

The basis for making a decision regarding heteroscedasticity testing is that if the points show a clear pattern and are spread above and below the 0 mark on the Y-axis, then heteroscedasticity is not present. The results of the heteroscedasticity test can be seen in Figure 7 below:



Gambar 7. Scatterplots
Sumber: data diolah

It can be seen in Figure 7 above that there is no clear pattern, nor are the points spread above and below the number 0 on the y-axis, so heteroscedasticity does not occur.

After conducting a series of statistical tests in linear regression analysis to ensure that the model meets the assumptions and produces unbiased estimates, the next step is to conduct multiple linear regression analysis.

This analysis is used to determine the extent of influence of more than one independent variable on the dependent variable, either simultaneously or partially. Through multiple linear regression, the direction of the relationship (positive or negative) and the magnitude of each independent variable's contribution in explaining variation in the dependent variable can be identified. The results of this analysis then serve as the basis for testing research hypotheses and drawing final conclusions.

Conclusion

Conclusions explain the findings of the study that are relevant to the research question and research objectives without using statistical data. The conclusion section includes the implications of further research and research.

Conclusion

Based on the research results and discussion regarding the influence of turnover, work ethic, work discipline, internal control, and leadership style on employee performance at PT Mega Auto Finance (MAF) and PT Mega Central Finance (MCF) Gresik Branch, it can be concluded that all tested variables have a significant impact on employee performance. Turnover has been shown to impact performance, with high turnover rates reducing employee focus, motivation, and job stability. Low turnover can create more stable working conditions, thus positively improving employee performance.

Work ethic has also been shown to significantly influence employee performance. Employees with a strong work ethic, demonstrated through a sense of responsibility, enthusiasm, and the ability to utilize time effectively, tend to produce better performance in terms of quality, quantity, and timeliness. Work discipline is the most dominant variable in this study, with compliance with regulations, punctuality, and consistency in work proven to be key factors in increasing employee effectiveness and efficiency.

Furthermore, internal control also significantly influences employee performance. The implementation of a sound internal control system through SOPs, supervision, and regular work evaluations can improve employee accuracy, orderliness, and accountability. Leadership style also significantly influences employee performance, with communicative, assertive leadership, and the ability to provide motivation and clear direction proven to increase employee morale and responsibility.

Simultaneously, all of these variables significantly influence employee performance, demonstrating that performance is the result of the interaction of various interrelated and inseparable factors. Therefore, improving employee performance requires a comprehensive approach, addressing all of these factors, particularly work discipline, which has proven to be the most dominant.

Theoretically, this research contributes to the development of Human Resource Management, particularly in explaining that employee performance is influenced by a combination of individual and organizational factors simultaneously. This research reinforces Human Capital theory, which emphasizes the importance of employees as organizational assets, and Mobley's turnover intention theory, which explains that the desire to leave an organization impacts not only the decision to resign but also the decline in performance before the job change occurs.

Furthermore, this research also supports work behavior theory, which emphasizes the importance of work ethic and discipline as key internal factors in improving employee performance. The findings regarding the dominance of work discipline confirm that compliance with rules and work consistency are key factors in achieving optimal performance. This study strengthens the COSO theory of internal control, as well as the leadership theories of Rivai & Mulyadi and Bass & Avolio, which emphasize the importance of control systems and leadership in creating an effective work environment.

Practically, the results of this study provide implications for PT MAF and PT MCF Gresik Branch in improving employee performance through more effective and integrated human resource management. Organizations need to manage turnover by creating a conducive work environment, providing fair rewards, and managing a balanced workload to maintain employee loyalty and motivation.

Work ethic can be improved through fostering positive work values, continuous motivation, and exemplary leadership. Work discipline needs to be strengthened through the enforcement of clear rules, consistent supervision, and the implementation of a fair reward and punishment system. Internal control needs to be optimized through clear SOPs, effective supervision, and regular evaluations. Meanwhile, leadership styles need to be communicative, supportive, and adaptive to improve employee motivation, coordination, and accountability.

Academics recommend that this research be further developed by adding other variables such as work motivation, job satisfaction, organizational culture, and compensation. The research model can also be expanded by using intervening or moderating variables and more complex analytical approaches such as Structural Equation Modeling (SEM). Furthermore, the use of longitudinal data and the expansion of research objects to other sectors such as government, education, and the manufacturing industry are recommended to ensure higher generalizability of the research results. Suggestions for PT MAF and PT MCF Gresik Branch include turnover management through exit interviews, an early warning system, and retention programs such as clear career paths and loyalty bonuses. Work ethic can be improved through establishing KPIs, conducting regular briefings, and providing performance-based rewards. In terms of work discipline, companies are advised to use a digital attendance system integrated with performance assessments and implement firm and consistent rules. Internal control needs to be strengthened through clear SOPs, regular internal audits, and the digitization of work processes. Meanwhile, leadership styles need to be improved through open communication, leadership training, and a two-way feedback system to be more adaptive and effective in managing employees. Further researchers are also advised to expand the research model by adding other relevant variables and using more in-depth analytical methods such as SEM. A mixed methods approach can also be used to obtain a more comprehensive picture. In addition, expanding research objects and using longitudinal data will provide a more accurate understanding of the dynamics of employee performance over time.

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