Analysis Of The Influence Of Spiritual Capital, Motivation And Work Competencies On Performance Of Human Resource In Smes Sector

Balla Wahyu Budiarto Prodi Teknik Mekanika Perkeretaapian, Politeknik Perkeretaapian Indonesia Madiun, Indonesia balla@ppi.co.id

> Wulandari Prodi Ekonomi, Institut Bakti Nusantara, Indonesia <u>seankoko008@gmail.com</u>

Sugeng Karyadi Prodi Administrasi Publik, Universitas Lambung Mangkurat, Indonesia sugeng.karyadi18@gmail.com

Loso Judijanto IPOSS Jakarta, Indonesia losojudijantobumn@gmail.com

Wenny Desty Febrian
Universitas Dian Nusantara, Indonesia
wenny desty febrian@undira.ac.id

Article's History:

Received 13 January 2024; Received in revised form 20 January 2024; Accepted 29 January 2024; Published 1 February 2024. All rights reserved to the Lembaga Otonom Lembaga Informasi dan Riset Indonesia (KITA INFO dan RISET).

Suggested Citation:

Budiarto, B. W., Wulandari., Judijanto, L., Febrian, W. D. (2024). Analysis Of The Influence Of Spiritual Capital, Motivation And Work Competencies On Performance Of Human Resource In Smes Sector. JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi). JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi). JEMSI (Jurnal Ekonomi, Manajemen, Dan Akuntansi), 10 (1). 240-246. https://doi.org/10.35870/jemsi.v10i1.1906

Abstract:

This study uses competence as a moderating variable in SMEs to assess and evaluate the impact of motivation and spiritual capital on SME performance. Primary and secondary data, gathered from 100 respondents, were used in this study. Path analysis is used to process the data after the non-probability sampling methodology using purposive sampling method was used in this study. The study's findings suggest that, in structure I, spiritual capital and motivation play a major role in competence. Competency is not significantly impacted by motivation at the same time as it is by spiritual capital. The elements of competence, spiritual capital, and motivation have a big impact on success in structure II. The results of the Adjusted R Square analysis of the coefficient of determination (R2) in structure I show that the combined effect of spiritual capital and motivation is 75%, with other variables influencing the remaining. The results of the analysis of the coefficient of determination (R2) in structure II show an Adjusted R Square of 60%, indicating that other factors have an influence on the remaining 40% of the effect, which is the simultaneous influence of competence, spiritual capital, and motivation.

Keywords: Motivation, Spiritual Capital, Competencies, , Motivation, SMEs, Business Performance

Introduction

MSMEs, or micro, small, and medium-sized enterprises, are among the main players in a nation's economy and growth. Enhancing Micro, Small, and Medium-Sized Enterprises (MSMEs) is one of Indonesia's top goals for national economic growth in the age of globalization. This is due to the fact that these companies serve as the foundation of a populist economic system that aims to address issues of poverty alleviation and employment as well as inequalities across groups, income, and business players. Furthermore, as it develops, the economic base may be expanded and it can significantly speed up structural changes by strengthening the national economy and

JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi) E-ISSN: 2579-5635, P-ISSN: 2460-5891 Volume 10 (1) Februari Tahun 2024, Hal 240-246.

the regional economy (Jumadi, 2016). According to statistics from the Ministry of Cooperatives and MSMEs (Kemenkop) and the Central Statistics Agency (BPS), the majority of the Indonesian economy is still dominated by MSMEs. From 56 million units to 57 million units, there was a 2% rise in the number. In 2018, SMEs accounted for 90% of all national business actors, making them the biggest category of business players. In terms of labor absorption, 114 million persons were able to be absorbed by SMEs to the tune of 96%. The micro-enterprise (UMi) sector, which employed 104 million people, possesses the highest share in labor absorption. Small businesses were able to employ 5 million workers, or 5% of the workforce. Large Enterprises absorbed the remaining 4 million workers, leaving Medium Enterprises with 4 million workers (Budiarto et al., 2021).

SMEs' performance and productivity can be negatively impacted by their issues and challenges; low productivity prevents SMEs from growing and succeeding on a bigger economic scale. The degree to which SMEs may engage in international manufacturing and marketing networks is likewise impacted by this scenario. The lack of ability, skills, and knowledge, as well as issues with human resources, entrepreneurship, marketing, and finance, are major contributors to SMEs' low productivity and lack of competitiveness in international commerce. Because of international commerce, SME players must use a number of methods to boost their competitiveness and productivity. enhancing human resources' proficiency in particular (Kesuma, 2019). One of the reasons for the poor performance quality or low competitiveness of SMEs in Indonesia is the low level of formal education of SME actors, which is frequently cited as a measure of the degree of knowledge and abilities. On the other hand, HR is crucial to realizing high productivity and excellent performance in reaching corporate objectives. Achieving goals requires Human Resources (HR) to be competent. Business performance is impacted by human resources' poor management skills. SMEs have a barrier in growing their operations due to the restricted talents and skills of human resources when it comes to coming up with ideas by analyzing possibilities and difficulties. An intangible asset that must be cultivated is the workforce's competency or understanding in operational operations for SMEs, since this may foster innovation (Koesmono, 2016).

Small industry players' lack of education causes their business insights to be very limited, and their spirit of entrepreneurship (entrepreneurship) is low because of their lack of insight and abilities, and they do not recognize business management. Another issue is that SMEs' production processes still use traditional methods today because they lack the initiative to use new technology to grow their business. For business actors, motivation is a critical problem as well because poor motivation will result in subpar performance even in cases when talent and employment opportunities are there (Aprianto et al., 2018). For SME actors, motivation levels are still another barrier to raising the caliber of their operations. Low focus on accomplishment, Successful entrepreneurs are continually striving for greater accomplishments than their past successes. The key issues are customer satisfaction, service quality, and product quality. Every time a company activity is conducted, it is analyzed and has to be improved upon. As a result, many companies find it impossible to thrive in the face of fiercely competitive, cutting-edge markets (Tannady et al., 2023).

Absence of proactiveness and initiative. Though many SMEs are still hesitant to participate in development activities and training that have been held, this is a fundamental characteristic where entrepreneurs should not just wait for something to happen, but instead start and look for opportunities as pioneers in various activities. hesitant to innovate: while many SMEs' goods can compete on quality alone, innovation is still necessary to make them more competitive. For instance, packaging may be made more enticing to draw in more customers. Many small and medium-sized enterprises (SMEs) continue to manufacture conventional items and depend solely on one or two product categories that they deem excellent and superior, making their offerings appear repetitive and devoid of alternative options (Parulian & Tannady, 2023).

Apart from aptitude and drive, spiritual capital may also influence the conduct and output of economic agents inside the company and in the person, which will then influence the commercial operations they undertake. But for some, this spiritual awareness is limited to religious concerns and has little to do with the working world. According to Zohar and Marshall, spiritual awareness is necessary not only to support the above transformation process but also to provide a new direction for business management. This is particularly important because modern business practices are rooted in a spirit of capitalism that can incite people to engage in greed and the exploitation of both humans and the environment. When spiritual values are integrated into a company, spirituality will assist in the development of a new business direction that is based on an abundance mentality manifested in the form of chest spaciousness, abundance of soul, breadth of view, wisdom, and love for fellow humans as well as human unity with nature (Handayani et al., 2023).

Based on the findings of surveys and in-person interviews with SMEs in the South Tangerang region, nearly half of businesses have seen a decline in labor levels and turnover in recent years as a result of a number of universal violations, including a lack of honesty, discipline, friendliness when serving customers, and disregard for other employees or the environment. Furthermore, a lot of business owners continue to engage in unethical business activities, rationalizing any and all measures to maximize profits. Because the company's vision and goal do not respect spirituality and justice, their business ultimately becomes unmanageable. This reality demonstrates that company cannot justify using any tactic to outcompete rivals, even in the current period of liberalism and free competition (Oktaria et al., 2022). Companies need to be run by businesspeople who are connected with spirituality, leadership, motivation, and science, since they are one of the key factors that can impact the long-term economic viability of humanity. Since this integration can result in fresh perspectives on how to run the company's operations, particularly in light of the growing environmental harm endangering life as we know it and the increasing disparity between rich and poor (Supriyanto & Troena, 2022). This study aims to determine the effect of motivation and spiritual capital on performance with competence as a moderating variable in micro and small enterprises (SMEs).

Literature Review

The word motive, which meaning encouragement, is the root of the term motivation. Therefore, a state that induces or motivates someone to engage in a conscious action or activity is known as motivation. Motivation is the supply of a driving force that arouses an individual's job enthusiasm, enabling them to collaborate, perform efficiently, and integrate all of their abilities and endeavors in order to get fulfillment. The belief that excellent results will be gained in the future is what drives a person's work ethic since the human ego is always looking for positive outcomes. According to Wahyu Sumidjo, motivation is a driving force that results from the interaction process between a person's attitudes, needs, and subordinate perceptions of their surroundings. Intrinsic factors, or those that originate from outside of a person, are the sources of motivation (Fauzi et al., 2021). Motivation is the will to make every attempt to do one's hardest in order to achieve organizational objectives that are impacted by one's capacity to meet personal demands. Something that increases the spirit or drive of work is what is referred to as work motivation. As a result, it is sometimes referred to as a motivator of job passion in work psychology. The magnitude of the accomplishment also depends on how motivated a person is at work. According to a number of expert opinions, motivation is defined as a force and drive that originates from both internal (extrinsic factors) and external (intrinsic factors) sources. These factors are the outcome of an interaction process between an individual's attitudes, needs, and perceptions, which are influenced by abilities that can result in a certain level of achievement when carrying out an activity to achieve organizational goals. Additionally, stimulating, motivating, mobilizing, demonstrating intensity, being consistent, and having future expectations and goals are some components of job motivation (Suyanto & Chamdan, 2020).

Spirituality is the highest kind of meaning and purpose in life. A person who performs at the level of excellence they want to might be said to be spiritual. Spirituality is a manifestation of meaning and purpose in the job. Because workers in spiritual corporate companies are more conscious of the qualities of honesty, trust, respect, accountability, and integrity, they perform better and are happier in their jobs. A spiritual corporate company is one where the leadership exemplifies these principles via acts and behaviors, and some of these values are reinforced across the organization culture. The purpose of life, a relationship to God, and religious capital are the three categories in which Alex Liu condenses many conceptions of spiritual capital. Spiritual intelligence is the intelligence that exists in the human soul and gives one the knowledge to address issues with conduct or way of life as well as the capacity to recognize the good in every situation (Jumadi, 2016). The original proponents of spiritual intelligence, Danah Zohar and Ian Marshall, describe spiritual intelligence as the capacity to confront and resolve issues of significance and worth, intelligence with transformational, contextualizing, and meaning-giving abilities. It is said to be intelligence that situates our actions and lives in a deeper and more expansive meaning framework. The ability to discern which behaviors or lifestyle choices are more significant than others is intelligence. Additionally, according to Danah Zohar, spiritual intelligence is the intelligence that allows us to discover our highest drive, meaning, values, and ultimate purpose. The ability to create goodness, truth, beauty, and compassion in our life is known as spiritual intelligence (Budiarto et al., 2021).

According to Mitrani, competence or ability is an innate trait of a person that is tangentially linked to successful or superior performance in the workplace; disparities in these competences are what set exceptional performers apart from typical performers. Essential or threshold competences are needed to execute at merely

ordinary or sufficient levels. The terms "threshold competencies" or "special competencies" refer to patterns or criteria used in performance review, succession planning, personnel selection, and development processes. According to one definition, competence is a fundamental personal quality that is causally linked to better and/or criterion-referenced performance in a certain role or circumstance (Kesuma, 2019). or the underlying traits of an individual that are associated with how well they function on their own at work. According to this interpretation, a person's competence is something that is innate in him and may be utilized to gauge how well he would perform. Motives, one's perception of oneself, characteristics, knowledge, and aptitudes are all possible subjects of inquiry. Through instruction and training, one can acquire new skills and information that make up their own competences. Competency motivations might be discovered in the interim through the selection procedure. According to Sudarmanto, competency is a trait that comes with outstanding human resources (Koesmono, 2016).

The term "attribute" refers to a trait bestowed upon individuals or objects, denoting certain qualities required in order to perform tasks efficiently. These qualities include expertise, talents, and knowledge, among other things. The knowledge, skills, and talents of people that have a direct impact on performance are referred to as competencies. Therefore, it can be said that a successful entrepreneur is someone who possesses the abilities. know-how, and personal traits—such as attitudes, beliefs, and behaviors—necessary to carry out tasks or activities. After a thorough explanation of the many definitions, it is clear that competence is a fundamental quality that every person possesses that sets them apart from one another and enables them to perform well when carrying out their assigned tasks. As far as Dessler is concerned (Aprianto et al., 2018), performance is just work performance measured against predetermined benchmarks. The idea of performance arising from work or job performance is the source of performance. Performance, however, truly refers to a wider range of concepts, including the manner in which work is done. Performance is a job outcome that positively impacts the economy, customer happiness, and organizational goals. In an organization, performance is also the outcome of work that is completed by an individual or group of individuals in line with their authority and duty in order to accomplish organizational goals. Performance is the outcome of a person's ability to do tasks in accordance with their assigned duties, both in terms of quantity and quality of labor. According to Tika Pabundu, an organization's performance is determined by the outcomes of its work and activities, which are impacted by both internal and external elements, in order to achieve the objectives specified for a specific time frame (Tannady et al., 2023).

Methodology

In this study, an associative research design and a quantitative approach were used. In this study, primary data was collected through questionnaires, some of which were adapted from previous studies. Before being given to respondents, some questionnaires were tested first with confirmed validity and reliability in use. The questionnaires in this study used a Likert scale. Secondary data from this study was retrieved through other sources that support the research results. This study used a combination of purposive selection and non-probability sampling with saturated sampling to obtain a sample of fifty respondents, most of whom were SMEs. The path analysis test uses a moderated regression analysis model combined with a trimming test. The data were analyzed using SPSS software, and the results were presented using descriptive analysis.

Results

The normalcy test is the first test and first structure that is performed in the standard assumption test series. Asymp. Sig. (2-tailed) of 0.4, the findings of the Kolmogorov-Smirnov test normalcy test. The normalcy test is the second test and second structure that is performed in the standard assumption test series. Asymp. Sig. (2-tailed) of 0.5, the findings of the Kolmogorov-Smirnov test normalcy test. The result is larger than 0.05, as indicated by this value, suggesting that the data is regularly distributed. The tolerance value of all independent variables more than 0.1 and the VIF value of all independent variables 10 are known properties based on multicollinearity. Thus, it can be inferred from the preceding computations' findings that the regression equation model is suitable for application in this investigation and does not have a multicolonierity issue. The heteroscedasticity test then reveals that no discernible pattern forms and that the dots are dispersed above and below the 0 on the Y axis, leading to the conclusion that heteroscedasticity is not present.

The computations' outcomes indicate that the Motivation variable has a 0.09 impact on Competence X1–Y. Assuming all other factors stay the same, this suggests that for every unit rise in motivation, competence will

likewise improve by 0.09. The relationship between the variable Spiritual capital and Competence X2-Y is 0.8, which means that, if other variables stay constant, every unit increase in Spiritual capital will result in a corresponding rise in Competence of 0.8. The influence of Motivation on Performance X1-Z in the second equation is 0.4. This implies that, under the assumption that all other factors remain constant, performance will rise by 0.4 for every unit of motivation that rises. Then, the relationship between spiritual capital and X2-Z performance is 0.8, which means that, if other factors stay constant, competence will rise by 0.8 for every unit of spiritual capital that is increased. It was then discovered that there was a 0.5 relationship between competence and Y-Z performance. This indicates that, if other factors stay constant, performance will rise by 0.5 for every unit of competence that is increased.

The effect of motivation on performance through competence X1-Y-Z is found to be 0.04 in the indirect effect. This means that, assuming no other variables change, the effect arising from the interaction of motivation through work competence is 0.04. When spiritual capital interacts with competence to enhance employee performance by 0.4, provided other variables stay constant, the effect of spiritual capital on performance through X2-Y-Z competence is 0.4. The partial effect of motivation (X1) on performance (Z), according to the results of the t statistical test, produces a t count of 2.7 > t table with the provisions (df = 48, α / 2 = 0.025), meaning that Ha is accepted and rejects Ho. A significance value of 0.010> 0.05 indicates that Ha is accepted and Ho is rejected. These findings support the notion that motivation significantly affects performance. After examining the impact of spiritual capital (X2) on performance (Z), the findings showed that spiritual capital has an effect on performance (t count = 4.1 > t table 2.013 with the provisions. This indicates that Ha is accepted and rejects Ho with a significance value of 0.000 <0.05, after which Ha is accepted and H0 is rejected. These findings support the notion that spiritual capital significantly and favorably affects performance. When the effect of competence (Y) on performance (Z) was tested, the results showed that competence affects performance (t count = 2.7 > t table 2.013 with the provisions. Ha is accepted and rejects Ho with a significance value of 0.010 <0.05, after which Ha is accepted and H0 is rejected. These findings support the notion that performance is significantly impacted by competence.

Based on the computed findings, it is evident that motivation has a direct impact of 9% (0.09) on competence, a direct impact of 40% on performance, and an indirect impact of 4% (0.04) on performance through competence. Therefore, motivation has a bigger direct impact on performance than an indirect one. As a result, there is a greater direct impact of spiritual capital on performance than an indirect one. The direct effect of spiritual capital on competence is 80%, the direct effect on performance is 84%, and the indirect effect of spiritual capital on performance through competence is 37%.

Discussion

Testing hypothesis one's findings lead to the conclusion that competency is not much impacted by partial motivation. The test findings showed that the motivation variable has no significant impact on competence, with a t count of 0.8 < t table (2.013) with the conditions (df = 48, α / 2 = 0.025) and a significance value of 0.4 > 0.05. This study contradicts the findings of research by Damayanti, which found that achievement motivation significantly affects employees' intellectual competency at the Regional Drinking Water Company, and it is not consistent with the findings of research by previous researcher, which indicate that business motivation has a positive effect on business ability and success.

Motivation is an important factor in management, but there are situations where motivation does not always have a significant impact on improving individual competencies. One of the main reasons is the difference in each individual's perception and understanding of motivation itself. While a manager may design a sophisticated motivation program, employees' responses and interpretations of the incentives may vary significantly. The importance of motivation in improving competence depends on the extent to which it matches individual needs, values and goals. What may motivate one employee may not have the same impact on another. These factors can be highly personal and depend on the context of the job and work environment. In addition, the presence of barriers in the work environment can also reduce the impact of motivation on competence. If the work environment does not support growth and development, motivation may not optimally lead to improvements in employees' skills and knowledge. For example, a lack of opportunities for training, constructive feedback, or promotion may hinder an employee's ability to convert motivation into increased competence.

Form this research, can be concluded that spiritual capital (X2) has a significant impact on competence (Y) based on the results of testing hypothesis two in sub-structure I. This is supported by the results of the t count of

6.5 > t table with the provisions, and a significance value of 0.000 <0.05, meaning that Ha is accepted and rejects Ho. The t value shifts to 12.1 > t table with a significance of 0.000 <0.05 following trimming on sub-structure I. Spiritual capital refers to the spiritual resources and values possessed by an individual or organization. In the context of management, spiritual capital has been recognized as a factor that has a significant effect on improving individual competencies and organizational performance. The understanding and application of spiritual values can have a profound positive impact on various aspects of competence in the business world.

One of the main reasons why spiritual capital has a significant influence on competencies is because spiritual values can provide greater direction and purpose in an individual's work. Values such as integrity, honesty, empathy and social responsibility can provide a strong moral foundation for employees' actions. In a work environment based on spiritual capital, employees tend to be more driven to achieve excellence in their performance, driven by the desire to make a positive contribution to the organization and society. In addition, spiritual capital creates a work environment that promotes psychological and emotional well-being. Employees who feel valued as individuals, and where spiritual values are supported, are more likely to experience higher job satisfaction. This can create conditions that support intrinsic motivation, which is a strong drive to learn, grow and develop skills that can enhance their competencies.

According to the findings of testing hypothesis four, t count = 2.7 > t table 2.013 with the provisions indicates that motivation has a significant impact on performance and rejects Ho, with a significance value = 0.010 > 0.05. Spiritual capital refers to the spiritual resources and values possessed by an individual or organization. In the context of management, spiritual capital has been recognized as a factor that has a significant effect on improving individual competencies and organizational performance. The understanding and application of spiritual values can have a profound positive impact on various aspects of competence in the business world. One of the main reasons why spiritual capital has a significant influence on competencies is because spiritual values can provide greater direction and purpose in an individual's work. Values such as integrity, honesty, empathy and social responsibility can provide a strong moral foundation for employees' actions. In a work environment based on spiritual capital, employees tend to be more driven to achieve excellence in their performance, driven by the desire to make a positive contribution to the organization and society. In addition, spiritual capital creates a work environment that promotes psychological and emotional well-being. Employees who feel valued as individuals, and where spiritual values are supported, are more likely to experience higher job satisfaction. This can create conditions that support intrinsic motivation, which is a strong drive to learn, grow and develop skills that can enhance their competencies.

The fifth hypothesis' test findings indicate that the spiritual capital variable influences corporate success to some extent. yields a substantial influence of spiritual capital on performance (t count = 4.1 > t table with the conditions (df = 48, α / 2 = 0.025) and a significance value of 0.000 < 0.05. Next, Ha is approved while rejecting Ho. The study's findings support earlier research by previous researcher, which found a strong correlation between spiritual intelligence and performance. Previous research provides more evidence that spiritual intelligence positively and significantly affects performance. Additionally, earlier study by previous researcher indicates that spiritual capital has a favorable impact on professional performance. This implies that performance will rise with a higher level of spiritual intelligence.

Spiritual capital, which includes spiritual and ethical values in a business context, can have a significant impact on business performance. From a management perspective, understanding and applying spiritual capital can create a work environment that supports long-term growth, well-being and sustainability. Spiritual capital can motivate employees and business leaders to act ethically and responsibly. Values such as integrity, honesty and concern for the interests of all stakeholders can form the basis for sustainable decision-making. In spiritual capital-oriented management, business decisions often reflect these values, which in turn can shape a positive reputation and customer trust. It may be inferred from the findings of testing hypothesis six that the competency variable influences business success to some extent. yielding a significant value of 0.010 <0.05 and a t count of 2.7 > t table 2.013 with the requirements (df = 48, α / 2 = 0.025). This implies that performance is influenced by competence; so, Ha is accepted while Ho is rejected. This is corroborated by earlier studies by previous researcher, who find that HR competencies have a major impact on SMEs' performance, who indicates that competencies, which include knowledge, skills, and abilities, each have a significant impact on the performance of SMEs.

The influence calculation's results indicate that motivation has a 4% influence on performance through competence; this means that competence has a 4% influence on the link between motivation and performance. Because competence reduces the correlation between motivation and performance from 40% to 4%, it may be considered a moderating variable. It may be inferred from the influence calculation findings that spiritual capital

has a 37% impact on performance through competence. This demonstrates that the effect of competence on the link between spiritual capital and performance is only 37%; while this is a significant influence, it is not as significant as the performance-dependent influence of the spiritual capital variable. Because competence may reduce the correlation between spiritual capital and performance from 84% to 37%, it can be considered a moderating variable.

Conclusion

Based on the results of the analysis conducted, several conclusions can be drawn, that skill is significantly impacted by motivation to some extent. Competency is significantly affected by spiritual capital. Competency is significantly impacted by both spiritual capital and drive at the same time. Then, in the second structure, competency is significantly impacted by the incentive variable to a lesser extent. Competency is largely influenced by spiritual capital. Performance is significantly impacted by competence to some extent. At the same time, competency is greatly influenced by spiritual capital, motivation, and competence. On the other hand, competence characteristics have the ability to both limit the impact of spirituality and motivation on performance.

References

- Jumadi. (2016). The Role of School Chairs on Teacher Performance, Achievement Motivation and Student Academic Achievement. *Journal of Research BAPEDA Yogyakarta City*, 1(1), 167-175.
- Budiarto, B. W., Priyanto, S., & Muthohar, I. (2021). Analisis Kualitas Pelayanan PT Kereta Api Indonesia terhadap Tingkat Kepuasan Pengguna Jasa pada Stasiun Cepu. *Jurnal Perkeretaapian Indonesia (Indonesian Railway Journal)*, *5*(1), 48-57.
- Kesuma, A. (2019). Analysis of Factors Affecting Capital Structure and Its Effect on the Stock Price of Real Estate Companies that Go Public on the IDX. *Journal of Management & Entrepreneurship.* 11(1), 38-45.
- Koesmono, H. T. (2016). The Effect of Motivation and Leadership and Career Development on OCB Through Organizational Commitment and Job Satisfaction in Managers of Private Companies in Surabaya. *Journal of Business Management*, 5(1), 77-94.
- Aprianto, R., Wulandari, W., & Hafifah, N. (2018). Pengembangan aplikasi web mobile penjadwalan tugas aparatur desa untuk meningkatkan layanan masyarakat. *JTKSI (Jurnal Teknologi Komputer dan Sistem Informasi*), 1(3), 81-86.
- Tannady, H., Pahlawi, N., Hernawan, M. A., Arta, D. N. C., & Yusuf, S. D. (2023). Role of Stock Performance as an Intervening Variable in a Relationship Between Profitability, Leverage, Growth and Company Value. *JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi)*, 9(2), 220-225.
- Parulian, N. A., & Tannady, H. (2023). The Role of Electronic Word of Mouth on Customer Purchase Intention in Social Media Instagram. *JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi*), 9(2), 226-231.
- Handayani, L., Anantajaya, S. P., Hendrawan, H., & Tannady, H. (2023). Analysis of the Influence of Fiscal Decentralization, Dependency Ratio, and Ratio of Independence on the Human Development Index in East Region of Indonesia. *JEMSI (Jurnal Ekonomi, Manajemen, dan Akuntansi*), 9(1), 140-147.
- Oktaria, D. S., Darmawan, A., Handoko, H., & Budiarto, B. W. (2022). Pembelajaran Tentang Tugas dan Wewenang Bagi Penjaga Perlintasan Sebidang dengan Jalan Raya. *PaKMas: Jurnal Pengabdian Kepada Masyarakat*, 2(2), 317-325.
- Supriyanto, A.S., & Troena, E.A. (2022). The Effect of Emotional Intelligence and Spiritual Intelligence on Transformational Leadership, Job Satisfaction and Manager Performance. *Journal of Management Applications*, 10(4), 693-717.
- Fauzi, F., Wulandari, W., & Aprilia, S. (2021). Sistem Informasi Penjualan Produk Berbasis Web Pada Chanel Distro Pringsewu. *Jurnal TAM (Technology Acceptance Model)*, *4*, 41-47.
- Suyanto, & Chamdan, P. (2020). Motivation and Business Ability in Improving Small Industry Business. *Journal of Management and Entrepreneurship*, 12(2), 342-353.