

# The Role of Human Resource Competency in Improving the Quality of Financial Statements: A Literature Review

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This study is motivated by the increasing demand for financial reporting that is reliable, transparent, and compliant with accounting standards, positioning financial statement quality as a strategic issue for organizational accountability. The study aims to analyze the role of human resource (HR) competency in improving the quality of financial statements through a Systematic Literature Review (SLR) approach. An SLR was conducted by reviewing 60 scholarly articles retrieved from reputable databases Scopus, ScienceDirect, and Google Scholar and analyzing them through identification, selection, and synthesis stages guided by the PICO (Population, Intervention, Comparison, Outcome) framework; coding and thematic analysis were supported by NVivo software. The synthesis indicates that HR competency encompassing accounting knowledge, technical skills, and professional attitudes plays a significant role in enhancing financial statement quality and strengthening compliance with PSAK-based reporting practices. In addition, competency gaps are identified as a primary factor that reduces reporting accuracy and hinders the fulfillment of PSAK requirements, particularly when technology adoption and internal control implementation are not matched by adequate capability. HR competency development is facilitated by continuous education and training, effective standard implementation, appropriate utilization of information technology, leadership commitment, and robust internal control systems. Accordingly, strengthening HR competency constitutes a critical prerequisite for improving accountability and the quality of financial reporting, while also offering theoretical implications and practical recommendations for organizations and policymakers in designing sustainable competency development strategies.

**Keywords:** human resource competency, quality of financial statements

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## 1. Introduction

The quality of financial statements is a fundamental prerequisite for rational decision-making by multiple stakeholders investors, creditors, management, and regulators because it determines the extent to which accounting information is relevant, reliable, comparable, timely, and understandable within an accountability framework. In both the public and private sectors, reporting quality is not merely an “end product” attribute of the statements; it also reflects the level of compliance with applicable standards and an entity’s capacity to portray its economic reality fairly while minimizing distortion, particularly as reporting environments become more complex due to evolving regulations and increasing transparency demands [1], [2]. Accordingly, the discussion of financial reporting quality is essentially a discussion about organizational capability to translate standards into consistent and defensible reporting practices.

Among the determinants widely discussed in the literature, the competence of human resources (HR) responsible for preparing financial statements occupies a central position. HR competence encompasses knowledge of accounting standards, technical skills in recording and reporting, and professional attitudes

that shape judgment and ethical conduct; together, these elements determine whether preparers can apply PSAK/SAK and SAP appropriately, avoid material misstatements, and maintain reporting integrity under operational constraints [1], [2]. In other words, reporting quality is not solely a function of the existence of rules, but of the capability of reporting actors to understand, interpret, and execute those rules accurately and consistently.

Technological developments have further expanded the meaning of competence. Digital transformation in accounting introduces technical literacy requirements, including proficiency in accounting information systems and supporting technologies, meaning that reporting quality does not automatically improve simply because digital tools are adopted. Technology becomes a quality-enhancing instrument when HR can configure systems, manage inputs, verify data, and critically interpret outputs; conversely, when competence is weak, technology may amplify processing errors, increase misclassification risks, and reduce reporting reliability [3], [4]. Thus, the effect of technology adoption is contingent on the readiness of the human capability that operates it.

Empirical evidence generally indicates that HR competence positively affects financial reporting quality, both by strengthening standard compliance and by improving the reliability of the information produced. Prior studies show that higher competence is associated with more standards-compliant and higher-quality reporting across organizational contexts [3], [4], and further confirm that accounting knowledge and skills contribute substantially to report quality [5]. However, the literature also documents persistent challenges: competency gaps and limited understanding of accounting standards among personnel remain important constraints on reporting quality, even when formal regulatory frameworks exist [6], [7]. This phenomenon appears cross-sectoral including in government entities and MSMEs suggesting that competency issues are structural and systemic rather than confined to a single organizational type.

Moreover, the relationship between HR competence and financial reporting quality does not operate in isolation; it interacts with the effectiveness of internal control systems and the utilization of accounting information systems. Competent HR tend to implement control procedures more effectively, use systems appropriately, and reduce the risk of errors and irregularities, thereby enhancing the accuracy and reliability of reporting [8], [9]. Conversely, well-designed controls and technologies may yield limited impact if not supported by adequate human capability to operate, monitor, and evaluate them. Some comparative studies even find that HR competence frequently emerges as a more dominant factor than other variables such as governance mechanisms or internal control arrangements, reinforcing the role of HR as a primary driver of reporting quality [10]–[12]. Therefore, improving financial reporting quality should be understood as strengthening human capability alongside strengthening the systems that enable that capability to function optimally.

Despite the largely supportive evidence, prior studies remain fragmented across organizational contexts and employ varying operational definitions of both “competence” and “quality” [6], [7], [10]–[12]. This inconsistency creates an unresolved problem space: which competency dimensions matter most, through what mechanisms competence translates into reporting quality, and which factors most consistently strengthen or weaken this relationship particularly those related to internal control effectiveness and accounting information system utilization [3], [8], [9]. On the basis of this gap, the research problem of this literature review is formulated as follows: how does HR competence (knowledge, technical skills, and professional attitude) influence financial reporting quality, and through what supporting or inhibiting factors especially internal control effectiveness and the utilization of accounting information systems does this influence become stronger or instead weaken? This formulation positions HR competence not only as a direct determinant but also as a capability that conditions the functioning of standards, systems, and technology in producing high-quality financial statements [3], [8], [9], [13]. Accordingly, this study aims to

examine the role of HR competence comprehensively through a literature review approach in order to consolidate evidence, clarify underlying mechanisms, and provide theoretical and practical implications for organizations and policymakers in designing sustainable competency development strategies to enhance financial reporting quality.

## 2. Methods

### Research Design

This study employs a descriptive qualitative approach using a literature review method to analyze the role of human resource (HR) competence in improving the quality of financial statements. Data were obtained from various relevant scholarly sources and analyzed thematically to identify roles, supporting factors, constraints, and solutions related to HR competency development. This approach aims to provide a comprehensive understanding as well as theoretical and practical contributions to enhancing financial reporting quality through strengthening HR competence.

### Unit of Analysis

The unit of analysis in this study consists of scholarly literature addressing human resource (HR) competence and financial reporting quality, including journal articles, academic books, and findings from prior studies that have been officially published. This research does not focus on specific subjects or organizations, but rather on the conceptual, theoretical, and empirical content of the selected literature, which is critically analyzed. Literature was selected based on specific criteria, such as topic relevance, publication period (2019–2025), and direct linkage between HR competence and financial reporting quality. Each source was treated as a unit of information to construct a synthesis and comprehensive understanding aligned with the research objectives.

### Research Participants

The participants in this study are not individuals or respondents, but rather scholarly literature analyzed through the literature review method, including national and international journal articles, academic books, and prior research findings that discuss human resource (HR) competence and financial reporting quality. The literature was selected from trusted academic databases such as Google Scholar based on criteria including topic relevance, academic validity, completeness of information, and publication recency within the 2019–2025 period. All selected sources were treated as primary data to systematically develop theoretical and empirical insights into the role of HR competence in enhancing financial reporting quality.

### Data Collection Technique

In conducting the systematic literature review, this study applied the PICO framework (Population, Intervention, Comparison, Outcome) to guide and refine the literature search process and to develop a structured article retrieval strategy.

**Table 1.** PICO Framework

PICO	Description
Population	The population consists of accounting professionals involved in the preparation of financial statements in both public and private sectors, including public accountants, internal auditors, financial reporting staff, and financial management personnel. This population was selected because they have direct responsibility for recording, processing, and reporting financial information. Previous studies, such as Wulandari and Haryanto (2022) and Putri and Nugroho (2023), also emphasize the importance of accounting human resource competence in supporting financial reporting quality.

PICO	Description
Intervention	<p>The intervention in this study focuses on human resource (HR) competence, which consists of three main dimensions: knowledge, skills, and professional attitude, each with measurable parameters.</p> <p>First, in the knowledge dimension, the parameter used is a minimum of a bachelor's degree (undergraduate level). This parameter is relevant because formal educational background reflects foundational mastery of accounting theory, regulatory understanding, and financial reporting principles. Graduates in accounting or economics are generally equipped with knowledge of accounting standards such as PSAK, SAP, and Government Regulation No. 71 of 2010, which serve as references in financial statement preparation. Higher levels of formal education therefore indicate stronger knowledge bases among HR personnel.</p> <p>Second, in the skills dimension, the parameter applied is a minimum of one year of work experience in accounting or finance. This parameter is relevant because technical skills are acquired not only through formal education but also through hands-on practice. Work experience reflects an individual's ability to apply accounting theory in real-world contexts, such as preparing financial statements, operating accounting software (e.g., SIMDA/SIKD), and conducting financial data analysis.</p> <p>Third, in the professional attitude dimension, the parameter used is a minimum attendance rate of 90% per year. High attendance reflects discipline, responsibility, and commitment to professional duties. Professional attitude plays a crucial role in maintaining the integrity and objectivity of financial statements. HR personnel with high attendance levels tend to demonstrate consistency in work performance, reduce the risk of negligence, and improve the accuracy of financial reports.</p>
Comparison	<p>The comparison in this study reflects various barriers that may affect financial reporting quality when HR competence is suboptimal. In the knowledge dimension, a key barrier is that not all employees have educational backgrounds in accounting or economics. This condition limits understanding of accounting standards (such as PSAK, SAP, and Government Regulation No. 71 of 2010), increasing the risk that financial statements may not fully comply with applicable regulations. Insufficient knowledge also affects the ability to identify recording errors and conduct in-depth financial analysis.</p> <p>In the skills dimension, the main barrier is the lack of technical training and practical experience in preparing financial statements. Employees with limited experience often face difficulties in operating accounting software, recording transactions systematically, or preparing reports in accordance with standards. These limitations can lead to delays in report preparation, higher risks of recording errors, and reduced comparability of information across periods, thereby decreasing the efficiency and effectiveness of the financial reporting process.</p> <p>Meanwhile, in the professional attitude dimension, common barriers include low discipline and weak commitment among some employees. This may be reflected in low attendance</p>

PICO	Description
	rates, delays in task completion, or poor adherence to professional ethics. As a result, financial statements may become less accurate, untimely, and fail to reflect actual conditions. Low professional attitude can also reduce stakeholder trust in the transparency and accountability of organizational financial reporting.
Outcome	The outcomes of this study include improved financial reporting quality, measured through relevance, reliability, comparability, timeliness, and understandability. In addition, the study produces a human resource competency enhancement strategy model based on the Resource-Based View (RBV) theory to strengthen transparency and accountability in financial reporting.

The literature criteria in this study consist of inclusion and exclusion criteria, which were developed based on the previously defined PICO framework. These criteria are applied to ensure that only relevant, credible, and research-aligned articles are included in the analysis process. The criteria also help to narrow the search scope and enhance the accuracy and focus of the literature review.

**Table 2.** Inclusion and Exclusion Criteria

Criteria	Inclusion	Exclusion
Topic/Subject	Articles examining the relationship between human resource (HR) competence (knowledge, skills, and professional attitude) and financial reporting quality in public and private sectors. The study population includes accounting professionals such as public accountants, internal auditors, financial reporting staff, and financial managers.	Articles that do not address HR competence or do not discuss financial reporting quality. Studies involving respondents from non-financial fields (e.g., production, marketing, healthcare, education, engineering) are also excluded.
Focus Variables	Articles focusing on accounting HR competence with measurable parameters: (1) knowledge → minimum bachelor's degree, (2) skills → ≥ one year of work experience, (3) professional attitude → ≥ 90% annual attendance rate. Articles also discuss barriers such as lack of accounting background, limited technical training, and low employee discipline. The outcome measured is financial reporting quality, indicated by relevance, reliability, comparability, timeliness, and understandability.	Articles that discuss financial reporting quality without linking it to HR competence, or discuss HR issues without relevance to financial reporting.
Type of Publication	Empirical articles (original research) employing quantitative, qualitative, mixed methods, or systematic review approaches, published in reputable academic journals (SINTA, Scopus, WoS).	Opinion pieces, commentaries, editorials, or non-academic publications (e.g., blogs, popular media, internal reports).
Language	Articles written in Indonesian or English with full-text accessibility.	Articles written in other languages without translation or only available in abstract form.

Publication Year	Published during the 2019–2024 period to ensure relevance to current accounting regulations and developments in reporting technology.	Articles published before 2019 or without clear publication year information.
Methodology	Studies employing clearly defined scientific methodologies: quantitative, qualitative, mixed methods, systematic review, or theory- and secondary-data-based literature reviews.	Articles lacking explicit scientific methodology or presenting purely descriptive, non-analytical discussions.
Journal Content Theme	Focused on the impact of HR competence on financial reporting, evaluation of financial statement quality, or the effectiveness of accounting human resources.	Themes addressing HR issues without connection to financial reporting, or financial reporting without linkage to HR competence.
Study Area	Studies within the fields of accounting, management, finance, and business administration.	Studies from irrelevant fields such as healthcare, education, engineering, and pure sciences without an accounting or financial focus.

### Data Organization and Analysis Techniques

Data organization and analysis in this study were conducted qualitatively through a Systematic Literature Review (SLR) approach supported by NVivo software. All collected literature was systematically organized and classified, then analyzed through data reduction, coding, and categorization to identify key themes related to human resource (HR) competence and financial reporting quality. Thematic analysis was used to examine relationships among concepts, while the results were presented as descriptive narratives supported by visualizations. The final stage involved iterative conclusion drawing to ensure consistency and validity of the findings [13], [15].

### Techniques for Establishing Research Credibility

To ensure research credibility, data quality was strengthened through comparison and critical examination of relevant literature to minimize bias and enhance the reliability of the findings. Validation was conducted by comparing results across studies to identify convergent and divergent evidence, thereby reinforcing robustness and consistency in interpretation. Credibility was maintained through analytical rigor and integrity; within a literature review context, this was implemented via source triangulation using accredited journals, academic books, and official documents to ensure academically accountable conclusions [14].

## 3. Results and Discussion

### Research Results

Data selection in this study was conducted using a Systematic Literature Review (SLR) approach based on the PICO framework to ensure the relevance and quality of the analyzed literature. Data were obtained from various reputable databases, including Scopus, Web of Science, ScienceDirect, Emerald Insight, Google Scholar, DOAJ, and SINTA, using keywords related to human resource (HR) competence and financial reporting quality in both Indonesian and English.

The selected articles consisted of scholarly publications from the 2018–2024 period, available in full-text format, and explicitly addressing the dimensions of HR competence knowledge, skills, and professional attitude and their relationship with financial reporting quality. The selection process involved screening

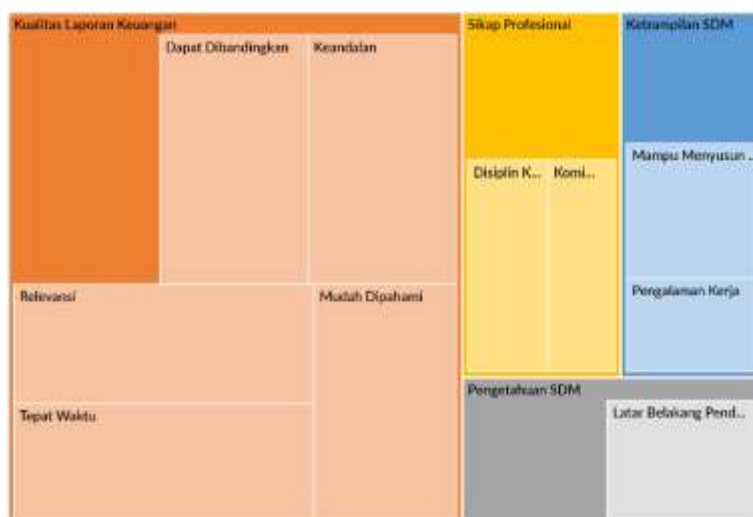
publication types and topic relevance, ensuring that only literature meeting academic and methodological criteria was used as the basis for the research analysis.

**Tabel 4.** Analisis Artikel Systematic Literature Review

No.	Indeks	Accreditation	Number of Relevant Articles	Key Word
1	SCOPUS	Q1	3	"human resource competency", "employee competency", "financial reporting quality", "accounting competence",
		Q2	6	
		Q3	7	
		Q4	9	
2	SINTA	SINTA 1	2	"human resource competency," "accounting competency," and "financial statement quality"
		SINTA 2	6	
		SINTA 3	14	
		SINTA 4	12	
		SINTA 5	1	
		SINTA 6	0	

**Results of Systematic Literature Review Analysis**

**Tree Map**



**Figure 1** Tree Map

Based on the NVivo Tree Map, the theme of Financial Statement Quality is the dominant focus in the literature, as indicated by key indicators such as relevance, reliability, comparability, comprehensibility, and timeliness in accordance with accounting standards. Human resource competency also emerges as an important theme that encompasses knowledge, skills, and professional attitudes, each of which plays a role in the financial reporting process. Overall, this visualization shows that the quality of financial reports is greatly influenced by human resource competency, making the development of knowledge, skills, and professional attitudes key to producing reliable and accountable financial reports.



Numerous studies indicate that personnel with adequate understanding of accounting standards, the ability to operate accounting information systems, and strong accounting literacy tend to produce financial statements that are more accurate, relevant, and reliable. Accounting knowledge functions not only as a technical foundation but also influences professional judgment and the ethical application of accounting principles, while technical skills including the effective use of accounting technologies and systems support efficiency and accuracy in the financial reporting process.

Beyond knowledge and skills, professional attitudes such as integrity, diligence, and commitment to ethical standards are key determinants of the effectiveness of HR competence in practice. The literature emphasizes that HR competence contributes more significantly to financial reporting quality when supported by a conducive organizational environment, effective internal control systems, and continuous technological and training support. Thus, HR competence represents a strategic factor with a central role in producing high-quality financial statements, although its impact is strongly shaped by organizational context and supporting systems.

### **The Impact of Human Resource Competency Gaps on Organizations' Ability to Produce PSAK-Compliant Financial Statements**

Human resource competency gaps constitute a major barrier to organizations' ability to produce financial statements that comply with Indonesian Financial Accounting Standards (PSAK). Prior studies demonstrate that, despite the availability of regulations and accounting systems, inadequate HR competence particularly in understanding accounting standards and operating accounting information systems results in financial statements that are less accurate, unreliable, and untimely. These competency gaps often arise from insufficient continuous training and misalignment between job demands and the knowledge and skill capacities of personnel, limiting the effective utilization of accounting systems.

In addition to knowledge deficiencies, competency gaps also occur in technical skills and professional attitudes. Limited ability to operate accounting technologies increases the risk of errors and delays in reporting processes, while weak professional attitudes such as low discipline, integrity, and ethical commitment further undermine financial reporting quality. The literature underscores that without addressing these competency gaps through training programs, enhanced PSAK comprehension, strengthened technical skills, and the cultivation of professional attitudes, organizations will face significant challenges in producing accountable and standards-compliant financial statements.

### **Factors Identified in the Literature Supporting the Enhancement of Human Resource Competence to Achieve Relevant, Reliable, Comparable, Timely, and Understandable Financial Reporting**

The literature identifies several key factors supporting the enhancement of HR competence, particularly education, training, and technical accounting proficiency. Relevant educational backgrounds, strong understanding of accounting standards (PSAK/SAP), and continuous professional training have been shown to improve HR capacity in preparing financial statements that are relevant, reliable, and comparable. Consistent and clear application of accounting standards also enables personnel to conduct reporting processes systematically, thereby enhancing the accuracy and understandability of financial information across reporting periods.

Beyond technical factors, the utilization of information technology, accounting information systems, organizational environment, and internal control mechanisms play critical roles in strengthening HR competence. Reliable accounting technologies and systems facilitate faster reporting processes and minimize errors, while leadership support, organizational culture, and institutional commitment foster increased professionalism among accounting personnel. Overall, the literature emphasizes that a combination of education, accounting standards, technology, governance, and internal controls shapes HR

competence capable of producing financial statements that are relevant, reliable, timely, and understandable.

### **Barriers Identified in the Literature Related to Human Resource Competency Development in Financial Statement Preparation and Proposed Solutions**

The literature reveals that major barriers to the development of HR competence in financial statement preparation include limited mastery of accounting techniques and reporting standards, suboptimal utilization of information technology, and weak internal control systems. Many accounting personnel lack adequate understanding of SAP/PSAK, accrual accounting, and accounting systems, leading to inconsistent standard implementation and reduced financial reporting quality. Furthermore, the use of accounting information systems is often ineffective due to low digital literacy and insufficient training, which may even introduce new errors. Weak organizational structures and internal controls exacerbate these issues due to the absence of clear standard operating procedures (SOPs) and effective evaluation mechanisms.

In addition to technical constraints, other dominant barriers include low organizational commitment, limited leadership support, insufficient human resources, and excessive workloads. These conditions restrict opportunities for personnel to enhance their competencies through training and reduce diligence in financial statement preparation. The literature recommends solutions such as continuous accounting training and certification programs, guided implementation of financial information systems, strengthening SOPs and internal audits, and enhanced leadership support through budget commitment, motivation, and performance-based incentives. Increasing or redistributing human resources and optimizing technology utilization are also suggested to improve efficiency and overall financial reporting quality.

## **4. Conclusion**

Based on the findings of the Systematic Literature Review (SLR), it can be concluded that human resource competence encompassing accounting knowledge, technical skills, and professional attitude plays a strategic role in improving financial reporting quality to ensure accuracy, relevance, reliability, and compliance with PSAK. Human resource competency gaps emerge as a major barrier to effective standard implementation, even when accounting systems and regulations are already in place. The literature indicates that HR competence enhancement is supported by continuous education and training, clear application of accounting standards, effective use of information technology, supportive leadership and organizational culture, and robust internal control systems. Therefore, an integrated competency development strategy is essential to sustainably improve financial reporting quality.

This study is limited by its reliance on prior research without primary empirical data and its focus on organizational contexts predominantly within Indonesia and other developing countries. Nevertheless, the findings contribute theoretically by reinforcing the central role of human resource competence in accounting and human resource management literature, and practically by highlighting the need for organizations and policymakers to prioritize HR competency development through training, technological support, and sound governance practices. Future research is recommended to combine SLR approaches with empirical methods to achieve more comprehensive and context-sensitive insights.

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