THE EFFECT OF HR QUALITY ON THE COMPENSATION SYSTEM AND EMPLOYEE PERFORMANCE AT PT PRIMISSIMA IN SLEMAN REGENCY

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Abstract
The lack of quality human resources at work is the main problem highlighted by PT Primissima located in Sleman Regency, Yogyakarta. In order to have superior, resilient human resources, and be able to maintain the existence of competitiveness and brand equity in the market, the company must be able to guarantee the performance of its human resources while working in the company. With appropriate compensation, HR will be able to work optimally and company goals will be achieved efficiently and effectively. The purpose of this internship is to determine the effect of HR quality on the employee salary payment compensation system and find out the improvement of employee performance through the provision of compensation systems that have been implemented by the company at PT Primissima. PT Primissima which was formed on June 22, 1971 is a joint venture between the Indonesian Batik Cooperative Association (GKBI) and the Government of the Republic of Indonesia which aims to be able to produce fine batik raw materials, namely Primissima cloth (mori) to meet national needs, which were previously taken through production or imports from China, Japan, and India. The research approach carried out by the author is a qualitative approach. The author's achievement while undergoing an internship was working in the personnel division of PT Primissima. In addition, the author had the opportunity to observe and participate in employee coaching at PT Primissima, and follow a series of batik fabric making processes at PT Primissima. In the midst of uncertain HR quality, it is necessary to conduct careful and strict recruitment. Prospective workers or employees must meet the requirements of the PT Primissima company. One of the concerns when accepting prospective employees is in terms of soft skills and hard skills. Because it is an obstacle of the company PT Primissima at this time. Researchers in carrying out internships feel comfortable and smooth in carrying out work activities in the company where researchers do internships. Researchers received a good response and treatment from PT Primissima. A comfortable work environment makes researchers comfortable when undergoing the internship research process. The obstacles that researchers encounter in this internship activity include the busy staff of the company, so researchers find it difficult if they want to ask questions or discuss.

Keywords: Performance, Compensation, Quality of Human Resources
INTRODUCTION

According to Panggabean (2020), Human Resources are resources in organizations to obtain and achieve goals and targets and realize their vision and mission. Human Resources are living workers involved in the company. Although human resource management is a process aimed at recruiting, training, evaluating, and rewarding employees, attention must be paid to their working relationships, including the health, safety, and legal issues faced by these human resources departments.

Employees are human resources who work to complete a number of predetermined goals and targets. The duties of employees in the field of service must be based on the competence and professional insight of the employee concerned. Similarly, the quantity of work charged to employees must be in accordance with their work capacity, in order to complete the work meet expectations in terms of quality, quantity, time and cost.

Today, companies often face problems due to the lack of qualified human resources (employees) in the workplace (Renwick et al., 2013). After being traced, the problem lies in the absence of adequate remuneration for workers, which leads to a lack of morale which negatively affects the organization. With superior and persistent human resources, companies must be able to ensure the performance of their human resources serving the company to maintain quality in an increasingly fast market. With the right remuneration, HR can function optimally and organizational goals can be achieved effectively and efficiently.

Business can exist and be able to compete, therefore it requires strong human resources that can be a power and maintain stability for the progress of the company. Employee discipline is a problem faced by PT Primissima today and this can have an impact on its performance to be less than optimal. This indiscipline includes that there are still many employees who are absent from work for various reasons and there are still some employees who are late in coming to work. This illustrates that the lack of quality of employee human resources can be caused by various things, one of which is the lack of appropriate compensation system carried out by the company.

Efforts to improve employee performance are by giving awards. Compensation is an overall agreement on financial and non-financial compensation of the employer and worker. According to Swasto (2011), Compensation is something received by employees in the form of rewards from the energy and thoughts they give to the company. Kurniawan et al (2020) states compensation has a real and positive impact on employee performance.

Appreciation to employees by the company becomes an interesting thing and motivates them in their efforts to improve their performance, discipline and have high commitment which has an impact on employees to have even better achievements. Whether higher rewards lead to better performance.

By paying them wages done right, rewards can help organizations solve problems and achieve their goals and attract, retain, and develop good employees. On the other hand, without adequate compensation, current employees are very likely to leave the company, and relocation is not easy, since retraining must be selected and implemented which takes a lot of time. In addition, the consequences of salary dissatisfaction lead to
decreased performance, increased complaints, strikes, and physical and psychological measures such as increased absenteeism and employee exchanges (Rivai dan Ella, 2011).

Compensation is a way for companies to improve work performance, work motivation and other things related to labor needs is compensation. Compensation or remuneration is the provision of direct or indirect, financial and non-financial rewards that are fair and appropriate for employees for their contributions in achieving the company's organizational goals (Matloob et al., 2021). Compensation is a reward for services or remuneration provided by the company to the workers, because these workers have contributed energy and thoughts for the progress of the company to achieve the goals that have been set (Asmayana, 2018). Compensation provided by PT Primissima can be in the form of financial and non-financial compensation. Direct financial compensation includes salaries or wages and incentive payments, and then indirect financial compensation such as social security, health care assistance, vacations, national holidays and THR, maternity leave, annual leave, and others. Furthermore, non-financial compensation can be in the form of job rewards and work environment.

Organizations are important to create rewards that motivate employees to do a better job. The efforts made by PT Primissima in improving employee performance are by giving awards. Awarding creates a two-way relationship between the organization and employees. Salary is the remuneration received by employees for the work they do in the organization. PT Primissima as a company engaged in textile export-import requires the right human resources in every task and responsibility. Employees are company assets that determine the success of the company through employee performance, so it is necessary to know about the employee compensation system of PT Primissima in Sleman Regency in an effort to improve employee and company performance. This is supported by research Silalahi (2022) Stating a share in education is a way to improve the quality of human resources in formal organizations in order to obtain new knowledge that employees bring into the organization. Employee education provides new information and insights about the world of work, which has a good impact on job satisfaction. In addition to education, training programs are elements that can be used in improving the quality of the workforce. Research Andriani (2022) Stating rewards affects employee performance because rewards are an indication that employees are motivated to maintain their performance. Although efficiency is the result of employees performing their duties as determined by the company to achieve company goals, after employees perform their duties well, the company is also obliged to pay reasonable compensation to employees. This compensation can be in the form of salary, social insurance, benefits and others. Then there is a continuity between employees and the organization that is mutually beneficial. Arifudin (2019) said that the salary level describes the status, appreciation, and fulfillment of employee needs. If a worker's salary is higher, it means that his position is higher, his position is better, and his needs are also increasing. Thus, higher job satisfaction also affects the improvement of employee work results. Nitisemito (2016) explained that salary is not only important because of the main motivation of

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employees, but the issue of salary is also important because the salary given has a major impact on employee morale and motivation. Therefore, companies should determine the right salary to support the achievement desired by the organization effectively and efficiently. Related to the description above, this study aims to determine the effect of HR quality on the compensation system and the impact of providing an employee compensation system on PT Primissima in Sleman Regency.

**RESEARCH METHOD**

The type of approach used is a qualitative type of approach, namely by providing a clear and precise picture of the object of writing. Qualitative research is research used to examine the condition of natural objects, where the researcher is a key instrument (Sugiyono, 2016). The reason for using qualitative research is because it can easily help researchers to dig deeper information related to a research topic which later the information obtained can be used to determine research objectives. This writing gives the influence of the quality of human resources on the compensation system and employee performance at PT Primissima in Sleman Regency.

This research is a field research by taking place in the personnel department at PT Primissima Sleman Regency. This study was conducted from February 17, 2022 to May 17, 2022. Data analysis techniques are analytical activities carried out qualitatively in an interactive and continuous way to the end, so that the data becomes saturated (Sugiyono, 2016).

**RESULT AND DISCUSSION**

The results of this study were sourced from observations that had been made, conducting interviews, and documentation carried out previously at the time of the study. This discussion was carried out based on data obtained from the research location with interviews with informants needed in the discussion of this research and also discussions were carried out on the problems studied. In this chapter, we will describe the answers to problems and the results of discussions, explaining a number of things and components about the research at PT Primissima in Sleman Regency in the period from February 17, 2022 to May 17, 2022. Related to the employee compensation system for improving employee performance at PT Primissima in Sleman Regency.

At this stage of the analysis, researchers compile interview items, collect data and then conduct their own analysis. The interviews were conducted in stages with a time period of 17/2/2022 - 17/5/2022. The results of the study were obtained using informant interview techniques extensively for information search and observation at the location which was then analyzed.

To get maximal, more objective and accurate research results, researchers interview additional informants to obtain more detailed information from reliable sources, and researchers also interview supporting informants who are still related to the research focus to obtain more information.

After that, conduct an analysis using the observation stage to deepen the material, the observation steps are:

1. Visited and entered PT Primissima in Sleman Regency as a research student for 5 months.
2. Visit and enter the part of the personnel division of PT Primissima.
3. Observe and participate in employee coaching at PT Primissima.

Furthermore, the data obtained are tested to determine the validity or absence of a finding obtained by researchers from the field. In this validity test, researchers use data validity tests by using triangulation as data checking through various sources.

In the interview, researchers carried out observations to find out the actual conditions at the research site, after which the results of these observations were documented. The observation was conducted at PT Primissima Sleman Regency. The informant of this research is the head of HRD personnel of PT Primissima. Extensive interviews were conducted with the aim of sharpening and solidifying the information obtained from the research site. Informants are obtained through purposive sampling to obtain informant criteria that are in accordance with the research objectives.

The selection of informants was based on the fact that a head of HRD personnel knew and understood correctly the compensation system given to employees at PT Primissima Kabupaten Sleman. The initials of this research informant are FY who has the age of 53 years with the last education is S2, the interview time is carried out according to the schedule given by the informant with a random time, and then the interview place is carried out at the home and office of PT Primissima Sleman Regency.

Here are some results of interviews with research informants that can be summarized into two parts, namely as follows:

The existence of employee indiscipline in entering work makes the company have provisions in the regulations for providing salaries to employees working at PT Primissima. This is as stated by FY in a research interview who said:

"There are provisions in company regulations that are almost the same as overtime or if it is almost the same as rewards when we have excess hours. If the excess hours are one per 173 times the wage meets the hourly wage of the excess hours, well for the deduction from the delay it is also like that. One per 173 of the wages is found nominal hours, well it's just a matter of how many minutes later he will be late so convert it like that. So maybe in a month after three times three times this is found later The total is half an hour, just multiply by the multiplication earlier. This is for the basis of deducting wages. On the other hand, influencing the condition or performance appraisal also affects the later promotion of his class and rank, so mas"

Based on the above, the end of employee discipline in entering work is to have an impact on the amount of compensation they receive. In relation to this compensation, it is known that PT Primissima in Sleman Regency provides compensation in two forms, namely financial compensation in the form of salaries or wages and non-conventional compensation in the form of other than salaries such as employees are included in trainings. This is as stated by FY in a research interview who said:

"For non-financial ones, he can also be included in the training training later, right, the knowledge he gets for up skills is also profitable for himself too, that's one. Then in terms of other than material or money, there may be facilities such as rest hours, worship hours, there are other facilities, canteens are provided, the existence of cooperatives is a form of compensation as well, besides that there are uniforms. In the past, there was recreation"

The company in providing compensation pays attention to the quality of human resources of its employees Anjanarko & Jahroni,(2022), this shows that the company pays
attention to the development of the quality of human resources it has. This is done so that HR can become an asset that is expected to be able to encourage organizational growth and performance so that it can generate maximum profit for the company. This makes the role of the HRD (human resource development) division at PT Primissima very important. The company's HRD carries out various functions, one of which is quite crucial is the compensation function. Attractive compensation will certainly be a special attraction for workers to determine where they want to have a career. Attractive compensation makes PT Primissima in recruiting the best human resources because it is expected that the entry of the best human resources will have a positive impact on the performance of these employees so as to make a positive contribution to the company's performance.

In relation to the quality of human resources, the company in its assessment is based on promotion and demotion. This is as stated by FY in a research interview who said:

"Isn't there such a thing as promotion and the opponent is demoted, now what is the point to be able to promote and demotion what? We talked about demotion first, yes, the scope of which is only a few. For demotion itself, it is indeed for employees who cannot meet their work targets. On the other hand, there may also be violations of applicable regulations such as PKB, Collective Labor Agreement. For example, someone is caught or caught smoking red-handed, now that automatically he immediately gets a warning as well as emotion."

Based on the results of the interview above, the company will demotion or demotion for employees who work cannot meet the work targets set by the company. In addition, demotion is also carried out if employees commit violations of applicable regulations such as PKB, Collective Labor Agreement. For example, someone caught or caught smoking then automatically the employee will get a warning and at the same time demotion at the same time. This demotion is given immediately without prior warning, as conveyed by FY in a research interview who said:

“Immediately, because smoking is a hard offense. For example, if stealing is no longer demoted, maybe it can be immediately expelled. For promotion, well this is talking about promotion very, very vulnerable because here there is language that maybe if someone who is not professional it will like and dislike. Or who I like I will raise it first. Incidentally, this employment has the authority to both demotion and promotion. Now for this promotion itself, promotion level, promotion, promotion of this group there are several factors mas Wahyu. The first is about performance, about loyalty about integrity about the most important thing is absenteeism. This is for level 1-2 levels. For level 3 and above, one of the assessment criteria is innovation. How far someone innovates so that they can occupy the levels at the 3rd level, mas Wahyu"

The above shows that in maintaining the quality of employee human resources, the company provides strict rules and discipline to all employees to work well and obey all existing regulations. By having good quality human resources, it is believed that employees will have good quality work, so they will also get compensation or salaries provided by the company in accordance with the quality of work owned by employees.

Proof of compensation for qualified employees is that the company in this case always provides compensation both salary and non-salary for all employees who work, even before the Covid 19 outbreak which caused the company's condition to be not good PT Primissima in Sleman Regency also provides compensation such as tourist holidays and also long leave for its employees. This is as stated by FY in a research interview who said:
“There is recreation once a year, because currently the company's condition is not good, especially after you are fit so that the activity is temporarily stopped. Even in the past, I was new, there was a compensation that was indeed very pleasant, namely a long leave. every employee who has a service period of 12 years he gets a sabbatical and Periodic will get it again within six years. The first sabbatical income after a 12-year service period after which six years and six years can be again. The length of the sabbatical is three months. Now when getting the sabbatical, the three months do not run out, the rest can be cashed”.

Even the existence of long leave for employees who are not taken can be cashed out. So employees who do not want to take their leave continue to work and the leave compensation can be disbursed by employees in the form of money. This is as stated by FY in a research interview who said:

"It can be cashed, how much is not taken on leave can be cashed, that's first. If the rules are due to conditions, conditions that may have changed and labor regulations have indeed changed, so now it has been abolished."

In addition to the basic salary, leave money and even vacation for employees, the company PT Primissima in Sleman Regency provides bonuses beyond the basic salary. This bonus is given when the company's production target is achieved, this income in the company is called IPP or production achievement incentive. This is as stated by FY in a research interview who said:

"That's the company's condition, at that time it was good again, there was even a mas bonus. In addition to our monthly salary, there are other incomes besides salary. For example, there is an IPP, IPP is an incentive to achieve production”

Looking at the description above, PT Primissima in Sleman Regency in terms of compensation is very concerned about its employees, the company has a great responsibility for the welfare of its employees. So that in providing compensation is not limited to the amount of basic salary that will be received by employees. Companies in addition to basic salaries include providing vacation or recreation, leave for employees, training for employees who perform well and then the company also provides bonuses to all employees when the company's production targets can be achieved. With the achievement of production targets, it can illustrate that the company has good work productivity and also the company's financial condition is also improving.

PT Primissima in Sleman Regency provides compensation to all its employees by referring to several factors, including the number of work entries, factors of late entry to work and also employee discipline at work. This shows that PT Primissima in Sleman Regency provides compensation to all its employees by referring to company regulations relating to labor, wages and obligations that must be fulfilled by the company towards its employees.

The compensation given is determined by those affected by attendance, lateness, discipline, non-financial compensation cashed and the company also pays attention to or adjusts to the minimum wage of cities in Sleman Regency and Yogyakarta Special Region Province. The nominal basic salary given by PT Primissima in Sleman Regency to employees is determined and known by the company only. Information regarding guidelines as a basis for determining basic salary is never given to all company employees so that only those who know the basis or criteria used to determine the nominal basic salary received including the nominal increase in the value of the basic salary given each year.

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PT Primissima di Kabupaten Sleman menjalankan proses job analysis dan job evaluation dengan melalui beberapa kepala bagian untuk karyawan, dengan memperoleh sejumlah informasi dari tiap departemen maka pimpinan dapat langsung melakukan penilaian pada kinerja bahkan mengenali setiap individu karyawan lalu menentukan nilai gaji pokok yang sesuai dan kenaikan gaji pokok yang tepat untuk individu tersebut.

Law number 13 of 2003 concerning manpower article 91 paragraph 1 states that employers arrange the structure and scale of wages by taking into account class, position, length of service, education and competence. PT Primissima in Sleman Regency in compiling the structure and scale of wages by classifying positions in the organizational structure and length of service, based on education and competencies that must be met for all positions. The compensation given is adjusted to the educational background required for a particular position.

The compensation system run at PT Primissima in Sleman Regency has the advantage of meeting attractive criteria in providing compensation systems, namely meeting attractive criteria in providing compensation because it considers the value of compensation in the labor market. The nominal determined directly by also meets the criteria of easy administration because it does not require too complicated calculations.

Direct compensation in an agency is very important to improve employee performance for the progress of the agency in providing direct compensation can be realized in various forms adjusted to the accuracy that exists in an organization. Compensation benefits for employees include rewarding employee performance, ensuring fairness in employee salaries, retaining employees or reducing employee turnover, in order to obtain quality employees. The benefits of direct compensation are to assist employees in meeting needs and spurring employees to excel so that employees work even harder so that the cooperative gets quality employees, employee performance increases and achieves targets.

This compensation can be in the form of financial compensation in the form of: basic payments (salaries and wages), achievement payments, incentive payments (bonuses) and non-financial compensation such as leave that can make an employee feel comfortable working in the organization and can show optimal performance. From the research data, various forms of compensation received by employees at PT Primissima in Sleman Regency were obtained. The following is an analysis of the forms of compensation received by employees, including:

1. Salary
   All employees at PT Primissima in Sleman Regency get different basic salaries received by employees. Conversely, a new employee whose employee status is still low, the basic salary is also low. The provision of basic salary differences that take into account this aspect of employees creates a sense of fairness for employees.

2. Incentive
   Forms of compensation given to employees in addition to salary there are also incentives. This incentive is a form of compensation in the form of money given to employees based on adding quality / work performance in the series of basic tasks. The forms of compensation received in the form of incentives are:
   1. Bonus
   2. Commission
   3. Additional overtime work
      a. Other forms related to the addition of work quality / performance
        In addition, employees also get indirect compensation from the company. The
benefit of providing indirect compensation is that in order to spur employees to excel and work even harder, it is important for cooperatives to provide compensation in accordance with applicable provisions, feasibility and human sense, the existence of compensation is expected to make an attraction or binding for employees to stay in the company. Because of the view that the compensation provided by the company is high, only qualified people are selected, this will automatically strengthen the company in managing its employees. Thus the company will get employees who are competitive in accordance with expectations and able to increase company productivity. Indirect compensation is the sharing of benefits for workers beyond fixed salaries and wages. This compensation can be in the form of money or goods.

Indirect compensation is the sharing of profits and remuneration of complementary services or benefits provided in the form of services to employees. The benefits of indirect compensation are to provide benefits for employees and trigger employees to work hard because there are targets to be achieved. Indirect compensation provided by PT Primissima company in Sleman Regency includes leave. Leave is provided for non-working time for all employees of the company without exception.

The determination of good giving is expected to have an impact on improving employee performance at work. Compensation is one of the factors that influence everyone to achieve prosperity in life. People work enthusiastically to achieve a prosperous life. Conversely, if people who are not prosperous will work with less passion.

The results of the interview above show that compensation in the form of salaries, incentives, and bonuses is an important factor to influence the improvement of employee performance. Because the greater the company gives to its employees, the higher the efforts of employees to improve their performance. Employees feel the positive impact of the implementation of the compensation system. All provisions regarding employee rules and forms of compensation provided by employees feel comfortable and happy because they are satisfied working as employees at PT Primissima in Sleman Regency, this is a motivation for employees in improving their performance.

This is because the compensation given by the company to employees is an attraction and driving tool for employees to improve performance, discipline and responsibility so that employee achievements can achieve higher values. Compensation is a way for companies to improve work performance, work motivation and other things related to labor needs is compensation. According to Asmayana (2018) Compensation is a reward for services or remuneration provided by the company to the workers, because these workers have contributed energy and thoughts for the progress of the company to achieve the goals that have been set. According to Kasmir (2015), The company provides compensation with the aim of obtaining qualified employees. The purpose of compensation is as a bond of cooperation, job satisfaction, effective procurement, motivation, employee stability, and discipline (Kurniawan et al, 2020).

Compensation is a remuneration received by employees from the company, both financial and non-financial (Kasmir, 2015). Compensation has a considerable influence in improving employee performance, because one of the main goals of a person to work is to want to earn income. Compensation is very important in fulfilling the rights of employees to the services provided. Proper compensation will provide strong work motivation from within employees and can improve the performance of the employees themselves (Kasmir, 2015). This is also in line with research conducted by Kurniawan et al (2020) which shows that compensation has a real and good impact on employee performance.
Based on the results of the research above, it can be stated that the effective implementation of work will affect employee performance which will ultimately improve company performance. Therefore, every company always makes efforts to improve the quality of its human resources. Improving the quality of human resources is expected to increase the effectiveness of work implementation, where work that can be done effectively will improve employee performance. The influence of HR quality on company performance is very large because with high quality human resources, understanding of human resources on the production process, strategies to deal with the dynamics of the production process and especially if there are obstacles they can easily find solutions so that the production process becomes smooth. With smooth production, both the quality and quantity of production can be according to the expected target so that market needs can be met and have an impact on the company's better revenue or profit. With a profitable company, the welfare of human resources increases, their rights are fulfilled, including the company will provide satisfactory compensation for workers and even rewards will be given. There are 3 important aspects in a company, namely:

a. Production machinery
b. Raw materials
c. Human Resources

These three aspects are an inseparable unity for increased productivity. One of the three elements is HR. It is necessary to increase human resource capacity so that human resources can compete in the current era of globalization. If human resources are good and able to compete in this era of globalization, the sustainability of the company will be maintained, and even production will increase in the midst of global competition. When the income results from the company increase, compensation that is the right of workers, both normative and reward or bonus, will be given by the company as a form of appreciation for good HR performance. Good performance will certainly have a good impact on the company's production. So that the income from the company will increase and get more profits. Therefore, the company is committed to continuing to provide good compensation to increase the enthusiasm of human resources.

Furthermore, employees who get appropriate compensation will work with high enthusiasm and motivation at work, for that the importance of the company fostering employee morale which can be done by improving compensation to employees. Because the better the compensation received by employees, the higher the morale of employees so that with the emergence of employee morale can make a company meet the targets that have been set and employee productivity will increase. Providing adequate, fair, balanced compensation between the work done with the pay received by employees and can be received by employees, the assessment of this compensation system is good and with this can provide encouragement to employees so that enthusiasm at work will have an impact, namely increased employee performance, persistence, cooperation and discipline at work. The greater the compensation given by the company to its employees, the higher the efforts of employees to improve their performance.

Compensation for PT Primissima employees provides good feedback for production. With compensation that can improve the welfare of workers, workers in general will try to increase production. This is because workers want to get sustainable results to meet their needs. The better the compensation, the more productivity will increase.
CONCLUSION
The quality of human resources is very influential on the production and income of PT Primissima. If the quality of human resources is good, production increases and income increases. Vice versa, if the quality of human resources is poor, production decreases and income decreases. If the production target has been achieved as expected, the company will experience profits, so the company will provide satisfactory compensation for workers and rewards will be given. The compensation provided by PT Primissima in Sleman Regency is in the form of financial compensation in the form of basic payments (salaries and wages), achievement payments, incentive payments (bonuses) and non-financial compensation such as leave that can make an employee feel comfortable working so that he has good performance. The compensation provided by PT Primissima in Sleman Regency has an impact on improving employee performance at work, with compensation making employees more passionate and enthusiastic at work so that their performance increases.

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