

ANALYSIS OF FACTORS ALLEGEDLY IN AFFECTING THE PERFORMANCE OF EXPENDITURE TREASURER AT THE HEALTH POLYTECHNIC WORK UNIT

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Abstract

Management of state finances through the APBN cannot be separated from the performance of the treasurer, both the expenditure treasurer and the receiving treasurer. In the budget cycle, especially in the stages of accountability and budget execution, one can find the role of expenditure treasurer who must be able to carry out his authority and duties using good performance. Performance is influenced by many factors, including hard skills, soft skills, and motivation. Therefore, this ability is always related to other people and himself who manage his skills. This study aims to analyze the factors that influence the performance of expenditure treasurers at the Work Unit of the Health Polytechnic. The research method uses a cross-sectional study design. The research began in March 2023 in all Work Units of the Health Polytechnic in the Directorate General of Health Workers (Dirjen Nakes) of the Ministry of Health which is spread throughout Indonesia. The number of samples used was 38 employees who were taken using the total sampling technique. Data collection was measured using a questionnaire via the Google Form link with a Likert scale which was filled in directly by the respondents. Data were analyzed using a hypothesis testing test that began with the F test (ANOVA), t-test, and analysis of the Coefficient of Determination (R²). The test results show that 3 factors influence the performance of the expenditure treasurer at the Health Polytechnic Work Unit, namely hard skills, soft skills, and motivation of 0.771 or 77.1%. So therefore, the Directorate General of Health Workers which oversees all health polytechnics in Indonesia, can improve the ability of employees by providing training that is relevant to the competencies of the APBN PK Functional Position, in this case, the expenditure treasure, hence producing better performance of themselves.

Keywords: *performance; hard skills; soft skills; motivation*

A. INTRODUCTION

Human resources (HR) play an important role, especially for public organizations, as they are the main factor in improving organizational performance and nothing can replace them. This is because its main role is more in regulation, decision-making and policy promotion. The quality of human resources in a government agency is one of the factors that increase the performance productivity of an organization/government agency. Hence, human resources with high professionalism and competence are required so that they can contribute to improving employee performance (Juniarti and Putri, 2021).

APBN's management of national finances is inseparable from the work of the treasurer, including the expenditure treasurer and the receiving treasurer. PMK No. 162/PMK.05/2013 on the responsibilities and positions of the treasurer in the work unit that manages the state budget defines the role of the treasurer. PMK 162/PMK.05/2013 Chapter 1 Clause 1 explains that the Expenditure Treasurer is the person responsible for receiving funds, storing, managing, disbursing and meeting government expenditure needs to implement APBN in Satkers/Offices and is the responsibility of the Ministries /government agency. An Expenses Treasurer is a Treasury official who plays an important role in the workplace, especially in processing payments to third parties. The role of the Expenditure Treasurer is evident in the budget cycle, especially during the accountability and budget execution phases. Due to the interests and wide scope of work of the expenditure treasurer who should be able to carry out the authority and duties using good performance (Andhayani, 2015).

Performance is the result of qualitative and quantitative work done by an employee in the performance of his duties within a given period of time according to the tasks assigned to him. The company's performance appraisal plays a very important role in improving work enthusiasm. Evaluation should accurately describe job performance (Mangkunegara, 2011). Achievement is the achievement of organizational goals and can be shaped in quantitative or qualitative results, creativity, flexibility, reliability, or other forms that an organization may require. The focus on performance can be short-term or long-term, including at the individual, team or organizational level.

Of course, employees will have difficulties and problems in completing tasks. Depending on the field of work, knowledge and skills are required here. If work is not performed on the basis of skills or knowledge and sufficient experience, the expected work results will not be achieved. In addition, management itself must pay attention to the work ability of each employee. Job competency can be defined as the skill or expertise to perform a given job (Suwanto, 2020). Understanding employee performance and the factors that affect performance in public organizations is crucial, or in other words, of great strategic value. Employee performance measurement should be interpreted as the evaluation activity of assessing or identifying successes and failures in performing the tasks and functions assigned to them. (Juniarti and Putri, 2021).

Therefore, discipline, job flexibility or skill can affect the success of the company as the resulting performance has an impact on the company. The acquisition of scientific skills (hard skills) constitutes skills related to technical skills such as technical literacy and knowledge literacy, and is a skill or knowledge skill. Hard skills enable employees to overcome difficulties, think rationally, and even get things done. So hard skills are really called intellectual abilities. Instead, soft skills are based on being able to master emotional intelligence. Emotional intelligence encompasses the capabilities of a person's soul. Therefore, employees must be able to implement these skills on the job. Because these abilities can be related to others or to yourself, who will regulate your own abilities. So the relationship between hard skills and soft skills is a partnership that must be improved to make employee performance better (Wijayanti and Wibowo, 2020).

Also, every company always wants to be able to achieve maximum goals, and these goals can be achieved if employees perform well. To this end, companies seek to

motivate or encourage employees to perform well by offering rewards, opportunities for achievement, more meaningful work, job security, and company policies. The forms of incentives offered to date include reasonable salaries, health insurance, benefits and favorable working conditions, opportunities for promotion and development for top performers, and rewards for good performance. Determining the form of work motivation is a complex issue in organizations because the needs and desires of each member of the organization are different (Ady and Wijono, 2013).

Performance evaluation is difficult to conduct because it depends on many factors that affect it. These factors depend on organizational form, organizational goals, organizational alignment, employee capabilities, etc. Among nonprofit government organizations, performance ratings are often consistent. The most common of these is the performance appraisal based on SKP (employee job target). However, the Spending Treasurer is required to use DUPAK (Proposal Rating and Creditworthiness Determination Checklist) when managing the current treasury.

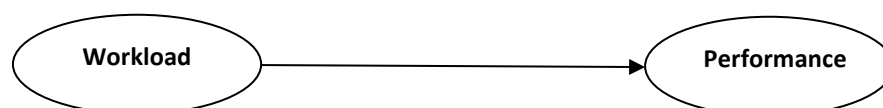
According to a study conducted by Suwanto (2020) on the employees of Human Resources and Personnel Development Bureau, Muaro Jambi District, work ability and work discipline have an impact of 82.3% on employee performance. The remaining 17.7% of employee performance variables are influenced by variables such as salary, job security, working conditions, performance, education, and work experience. Also, other research conducted on KPC employees in Sangatta showed that compensation, competence, motivation, work discipline, work environment and work culture affect employee performance (Rizki, 2016).

Based on the above description and the establishment of relevant boundaries, this study focuses on the analysis of the factors that affect the performance of expenditure managers in the work unit of the School of Health.

Conceptual Models

Employee performance is the result or work performance achieved by each employee during a certain period. However, the problem that has occurred so far is that employee performance has not been optimal. The effort to get optimal performance is to manage human resources as well as possible, so that human resources in a company feel comfortable in carrying out their duties and get maximum results (Paramitadewi, 2017).

The cause of the poor performance produced by employees is the high workload that must be borne. This is caused by a mismatch between the employees themselves and the work they are doing resulting in excessive workload. The lighter the workload that employees have, the better the performance that will be produced. Vice versa, the heavier the workload of employees, the worse the performance will be.



Picture1: Conceptual framework

B. RESEARCH METHOD

Location and Research Design

This study uses a cross-sectional study design using survey methods, namely a study that takes samples from a population using a questionnaire as a data collection tool that is directed at explaining why a situation or situation occurs. This research was conducted in March 2023 in all Work Units of the Health Polytechnic in the Directorate General of Health Workers (Dirjen Nakes) of the Ministry of Health which are spread throughout Indonesia.

Population or Samples

The population that will be used in this study are all Expenditure Treasurers in Health Polytechnic work units within the Health PPSDM Agency throughout Indonesia with a total population of Expenditure Treasurers of 38 people from 38 work units. A total of 38 employees were sampled in this study and were selected using a non-probability sampling technique using a census, namely the technique of determining a sample using all members of the population as a sample.

Data Collection Method

Data collection was obtained from field research. The data was collected through a questionnaire (primary data) since the samples were widely spread throughout the province, so the researchers used the Google-form link for the research samples.

Data Analysis Method

Processing and analysis of data is done by using hypothesis testing. The stages of testing the hypothesis include: F test (ANOVA), t test, and analysis of the Coefficient of Determination (R²). The research results will be displayed in the form of tables and narratives.

C. RESULTS

Based on table 1, the characteristics of respondents based on the gender of employees are more dominated by women as many as 29 people (76.3%). Then according on the level of education, it shows that the most respondents with an undergraduate level of education, namely as many as 27 respondents (71.1%). In addition, table 1 also shows that the employee's tenure is the most dominated for 5-10 years by 22 respondents (57.9%).

Table-1: Distribution of employees by gender, education level, and years of service

Characteristics of Respondents	Respondents	
	Amount (n)	Percentage (%)
Gender		
Man	9	23,7
Woman	29	76,3
Level of education		
D3	8	21,1
S1	27	71,1
S2	3	7,9
Years of service		
<5 Years	11	28,9

5-10 Years	22	57,9
> 10 Years	5	13,2
Total	38	100%

Source: Primary Data, 2023

The model used to analyze Hard Skills (X1), Soft Skills (X2) and Motivation (X3) on Employee Performance (Y) is multiple linear regression analysis. In Table 2, the multiple linear regression equation with 3 independent variables is obtained as follows:

$$Y = b_1X_1 + b_2X_2 + b_3X_3$$

$$Y = 0.166X_1 + 0.372X_2 + 0.211X_3$$

Table-2. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
1 (Constant)	28,821	7,121		4.102	0.000
Hard Skills	0.347	0.134	0.166	2,711	0.007
Soft Skills	0.746	0.188	0.472	4.155	0.001
Motivation	0.475	0.170	0.311	2,988	0.005

Dependent Variable: Performance

Hypothesis test

To find out whether the equation is significant or not, the following tests are carried out:

1. F test (ANOVA)

The F test is intended to determine whether there is influence from the independent variables on the dependent variable simultaneously (simultaneously). Following are the results of the F test with the help of SPSS:

Table-3. Model Accuracy Test Results (Test F)

Model	Sum of Squares	df	MeanSquare	F	Sig.
1 Regression	643,511	3	225,649	51,731	0.000b
residual	373,436	95	4,121		
Total	1016947	98			

a. Dependent Variable: Performance

b. Predictors: (Constant), hard skills, soft skills, motivation

Based on Table 3 it can be assessed that the significance is 0.00 or less than alpha 0.05 then H_0 is rejected and H_a is accepted, and also F count is $51,731 >$ from F table 2.68 then H_0 is rejected, so it can be stated that the variable of hard skills,

soft skills and motivation jointly affect performance, this means that the regression model used is appropriate.

2. T test

Table-4.Hypothesis Test Results T test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	std. Error	Betas		
1 (Constant)	28,821	7,121		4.102	0.000
Hard Skills	0.347	0.134	0.166	2,711	0.031
Soft Skills	0.546	0.188	0.372	3.155	0.001
Motivation	0.475	0.170	0.211	2,988	0.005

Dependent Variable: Performance

- a. The test results for the hard skill variable obtained a regression coefficient of 0.166, t count of 2.711, and a significance value of 0.031. Because the t count value (2.711) > t table value (1.985) and the significance value (0.031) <0.05 then Ha is accepted and Ho is rejected. In conclusion, hard skills proved to have a significant effect on employee performance.
- b. The test results for the soft skill variable obtained a regression coefficient of 0.372, t count of 3.155, and a significance value of 0.001. Because the calculated t value (3.155) > t table value (1.985) and the significance value (0.001) <0.05 then Ha accepted and Ho rejected. In conclusion, soft skills are proven to have a significant effect on employee performance
- c. Test results for the work environment style variable obtained a regression coefficient of 0.211, t count of 2.988, and a significance value of 0.005. Because the t count value (2.988) > t table value (1.985) and the significance value (0.005) <0.05 then Ha is accepted and Ho is rejected. In conclusion, motivation is proven to have a significant effect on employee performance.

3. Analysis of the Coefficient of Determination (R2)

Table-5.Determination Coefficient Table

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	0887	0.784	0.771	2,110

Predictors:(Constant), hard skills, soft skills, motivation

In table 5 the results of the determinant coefficient or the value of the Adjusted R square (R2) are 0.771 or 77.1%, which means the contribution of employee performance can be explained by variables of hard skills, soft skills, and motivation, but the remaining 22.9% is explained by other variables not examined in this study.

D. DISCUSSION

The research was conducted by all Work Units of the Health Polytechnic in the Directorate General of Health Workers (Dirjen Nakes) of the Ministry of Health spread throughout Indonesia, with a sample of 38 respondents. Based on the results obtained from the of primary data presented in the form of tables and narratives, there are various types of variables that are used to look at the general characteristics of the respondents, namely based on the respondent's age group, gender, and years of service.

Overall, the respondents consisted of 9 men (23.7%) and 29 women (76.3%) with educational distribution ranging from D3 to S2 graduates. Most of the respondents had 5-10 years of service, namely 22 respondents (57.9%) and the fewest with >10 years of service, namely 5 respondents (13.2%).

Factors Influencing the Performance of Expenditure Treasurers in Working Units at the Health Polytechnic

This study found three factors that affect the performance of the treasurer of expenditure. The first factor according to the results of data analysis on the respondents' answers regarding the factors that affect the treasurer's performance is hard skills, then the second factor is soft skills which is equal to 42.8%, and the last factor is motivation.

a. Hard Skills

Basir (2011) says that hard skills are intellectual abilities that can be developed in education based on what they learn. Or intelligence that has to do with technical fields or the ability to stimulate the visual nerve. Hard Skill is the ability to master technological science and technical skills in developing Intelligence Quotient (IQ) related to the field. This technical knowledge includes knowledge needed for certain professions and its development in accordance with the technology used must also be able to overcome problems that occur and be able to analyze them. Hard Skill describes behavior and skills that can be seen by the eye (explicit) (Hardi, 2019).

The results entailed that hard skills proved to have a significant effect on employee performance with a significance value of $0.031 < 0.05$. This is in accordance with the theory that the better the hard skills possessed by employees, the better performance they will produce. Employees who have hard skills, they believe that the output that will be produced is in accordance with what they do. In addition, they will show better work performance than employees who do not possess hard skills.

The similar research was conducted by Irawati, et al., (2020), showing that hard skills have a positive and significant effect on performance with a significant value of 0.000 for employees of PT. Light of Beauty Madya Pratama. Another study conducted on employees of PDAM Giri Tirta, Gresik Regency, found that hard skills had a significant and significant effect on employee performance with a sig. < 0.05 (Wijayanti and Wibowo, 2020). In addition, research on employees of PT. Telkom Sumatra obtained a t value for the soft skill variable of 4.188 > from t table, namely 0.313 and a significant value of 0.000 < 0.1 . This means that soft skills partially have a

positive and significant effect on performance (Siahaan and Sihombing, 2017).

Knowledge of these hard skills includes knowledge needed for certain professions and their development according to the technology used and must be able to overcome problems that occur and be able to analyze them. Due to the hard skills possessed by the expenditure treasurer, employees are more capable and skilled in completing the work assigned to them. This result is supported by the implementation of aspects related to hard skills which in its implementation refer to Permenpan RB Number 54 of 2018 concerning Functional Positions of Financial Institutions of the State Revenue and Expenditure Budget which regulates the technical competence of PNS to be appointed as functional treasurer of tiered expenses starting from skilled.

b. Soft Skills

Soft skills are defined as a person's ability that comes from within such as giving motivation and initiative to himself, understanding what is needed to solve problems well, being able to solve small problems that come suddenly and can be solved if the problem has not been solved (Royani, 2022). Soft skills are invisible so that other people cannot immediately see someone's soft skills immediately. For instance, a person's ability to adapt or a person's ability to lead. Soft skills can also be interpreted as interpersonal skills such as the ability to communicate and work together in a group. Effective communication is also one of the factors for achieving success (Haris, 2022).

The results showed that soft skills proved to have a significant effect on employee performance with a significance value of $0.001 < 0.05$. Soft skills are a person's ability to motivate himself and use his initiative, have an understanding of what is needed to be done and can be done well, useful for dealing with small problems that arise suddenly and can proceed to survive if the problem has not been resolved. Thus, soft skills are self-power to transform or to overcome various work problems (Hamida, 2012).

The similar research was conducted by Cahyanti, et al., (2022), showing that soft skills have a positive and significant effect on employee performance at the Dedary Kriyamaha Hotel Ubud By Pramana. Another study conducted on employees of the Gorontalo Branch of the Health BPJS Office, found that soft skills have an influence on employee performance (Tangahu, et al., 2020). In addition, research on Premier basko hotel Padang employees shows a t value of 0.392 with a Sig level of 0.000, meaning that the soft skill variable has a significant influence on employee performance (Khairunnisa and Hijriyantomi, 2020).

To build a work culture, all organizational actors must have a feeling of need and carry out work with a sincere heart. By having this feeling, every employee will work with full responsibility to do what has become their workload, so that all employees can be actively involved in achieving the goals of the organization.

c. Motivation

According to Rivai (2015), work motivation is a set of attitudes and values that influence individuals to achieve specific things according to

individual goals. In the context of work, motivation is an important factor in encouraging employees to work. There are three key elements in motivation, namely effort, goals and needs. Effort is the need for intensity. If someone is motivated, then he will try his best to achieve goals, but it is not certain that high efforts will result in high performance. For this reason, it requires intensity and quality of these efforts and focus on organizational goals (Seo, et al., 2020).

The results showed that motivation proved to have a significant effect on employee performance with a significance value of $0.005 < 0.05$. Therefore, motivation plays crucial issue in a company, because it can increase employee productivity, so that management's ability to provide motivation will greatly determine success or failure in achieving company goals. Motivation is defined as a mover or encouragement in humans that can generate, direct, and organize behavior (Darmawan in Lusri (2017).

The similar research was conducted by Lestari (2022), obtained the results of a hypothesis test that the value of $F \text{ count} > F \text{ table}$ or ($41.595 > 2.770$), which means that there is a significant simultaneous influence between work motivation on employee performance at PT. Sarimelati Kencana RC Veteran Branch, South Jakarta. Another study conducted on employees of PT Bank Negara Indonesia (Persero) Tbk Rengat Branch, found that work motivation and work discipline affect worker performance by 53.9% partially and simultaneously (Abdullah and Winarno, 2022). In addition, research on the employees of the Bait Qur'ani Ciputat Foundation, showed a Sig value of $0.000 < 0.05$ meaning that there was influence (Fadli and Hasanudin, 2020).

This motivational variable is one of the factors that influence the performance of the expenditure treasurer at the Health Polytechnic Work Unit, because the motivation ifelt by the respondents or expenditure treasurer is more representative of the increase in the treasurer's performance. In addition, it motivates expenditure treasurers in stage of career development starting from proficient, skilled and supervisors as stipulated in the applicable legislation. This identified the researcher's initial assumptions that were proven correct, which considered that the motivation was carried out properly and correctly by the work unit, this would be able to improve the performance of the expenditure treasurer at the Health Polytechnic Work Unit.

E. CONCLUSION

Based on the results of the study, it can be concluded that there are 3 factors that influence the performance of the expenditure treasurer at the Health Polytechnic Working Unit, namely hard skills, soft skills and motivation. Therefore, the Director General of Health, which oversees all Poltekkes in Indonesia, can improve the ability of employees by providing training that is in accordance with the competencies of the APBN PK Functional Position, in this case the expenditure treasurer, in aims to produce better performance of the expenditure treasurer.

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