

# THE EFFECT OF ORGANIZATIONAL CULTURE, QUALITY OF HUMAN RESOURCES, AND THE MOTIVATION TO THE EMPLOYEES PERFORMANCE IN THE CORRECTIONAL INSTITUTION CLASS IIA OF BATAM WITH THE WORK DISCIPLINE OF INTERVENING

Imam Setiawan<sup>1</sup>, Bambang Satriawan<sup>2</sup>, Indrayani<sup>3</sup>, Muammar Khaddafi<sup>4</sup>

<sup>1,2,3</sup>Faculty of Economics, Department of Management, University of Batam

<sup>4</sup>Fakultas Ekonomi, Universitas Malikussaleh Lhokseumawe

E-mail: <sup>1)</sup> [setiawan.bks099@gmail.com](mailto:setiawan.bks099@gmail.com)

## Abstract

*The purpose of this research is to analyse the influence of organizational culture variables, human resource quality and performance motivation against work discipline as a intervening variable. The research object was conducted at the Correctional Institution class IIA of Batam City. The purpose of this research is to know the influence of organizational culture to employee performance, influence of human resource quality to employee performance, influence of work discipline on employee performance, organizational culture influence, human resource quality and motivation to employee performance through work discipline, as well as knowing greater where direct influence than indirect influence between organizational culture to performance through work discipline, quality of human resources to performance through working discipline and motivation to performance through work discipline. Respondents in this study amounted to 30 employees and the analytical models used in this study were descriptive analysis, and multiple linear regression analyses with the SPSS for Windows 20.0 program. The results of this study show that organizational culture has a positive and significant influence on employee work discipline. The quality of human resources has a positive and insignificant effect on employee work discipline. Motivation has a negative and insignificant effect on employee work discipline. Organizational culture has a positive and significant effect on employee performance. The quality of human resources has a negative and insignificant effect on employee performance. Human motivation has a positive and insignificant effect on employee performance. Work discipline has a negative and insignificant effect on employee performance.*

**Keywords: Organizational Culture, Quality Of Human Resources, Motivation, Employees Performance And Work Discipline**

## 1. INTRODUCTION

The Correctional Institution class IIA of Batam City is located on Jl. Raya Trans Barelang, Tembesi-Batam, one of the penitentiaries in Riau Islands province which has the task of carrying out coaching, guidance and care of prisoners and prisoners. At this time the class of correctional institution IIA Batam City in 2020 is inhabited by 1,164 convicts which means experiencing excess occupants.

The condition resulted in the employees of The Correctional Institution class IIA of Batam City which amounted to 141 people, worked heavier and harder because it handled and managed more problems. In addition to the convict problems employees are also experiencing problems related to work. One of the problems experienced is performance problems.

**THE EFFECT OF ORGANIZATIONAL CULTURE, QUALITY OF HUMAN RESOURCES, AND THE MOTIVATION TO THE EMPLOYEES PERFORMANCE IN THE CORRECTIONAL INSTITUTION CLASS IIA OF BATAM WITH THE WORK DISCIPLINE OF INTERVENING**  
DOI: <https://doi.org/10.54443/ijset.v1i2.9>

---

Whereas surveillance systems at The Correctional Institution class IIA of Batam City Conducted by the leadership under applicable laws and regulations in particular Undang-Undang Republik Indonesia Nomor 6 Tahun 2013 about Tata Tertib Lembaga Pemasyarakatan dan Rumah Tahanan Negara Who gave the direction, That the correctional system was directed towards coaching guidance and care for the correctional community. Such achievement efforts required security and order measures so that the program and goals can be achieved maximally. Therefore, The Correctional Institution class IIA of Batam City. Should strive optimally to be able to monitor, prevent and ward off security and order disruptions. Good employee performance can prevent the life situation of residents.

The performance of good employees can also minimize the breakout level of prisoners, can maintain the harmony of life in correctional institutions, can maintain and maintain all facilities and infrastructure and can implement the administrative system. Security and good order are the obligation and responsibility of the penitentiary officers.

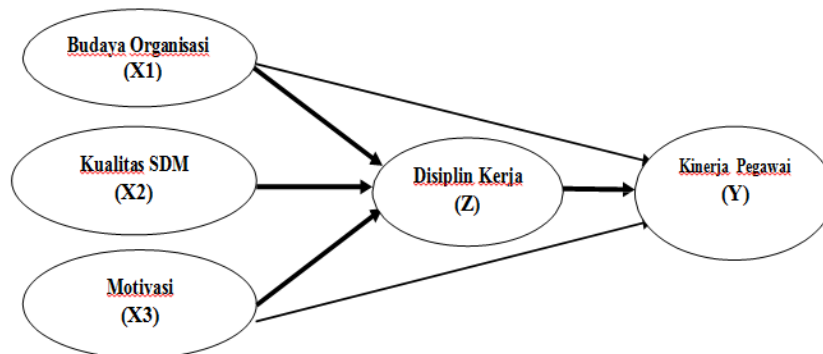
Every organization must have a goal to accomplish, the maximum resources needed to achieve the organization's objectives, the most important resource of an organization is the human resources, people who give their energy, talents, creativity and efforts to the organization. Employees are therefore the key to determining the success of the organization. Therefore, employees are required to have a culture of organization, quality of human resources, motivation and high self-discipline.

Based on the initial observation of the research by looking at the activity of employees as a benchmark in this study showed that, employees ' performance is not maximal, this can be seen with the discovery of some employees who have not yet understood the duties and responsibilities given.

This can be seen by some employees who are less timely in completing office work because of employees who leave office during business hours only for personal needs. At rest hours there are only a few employees who have been in the office on time, which resulted in the protection should be more optimal because only a few officers who are in the office, there are still employees who talk about the work related to the job and there are some officers who at the time working hours are not to but they have come home first. This gives the idea that employee motivation still needs to be improved to optimize employee performance.

Based on The performance phenomenon of The Correctional Institution class IIA of Batam City. That is less than optimal, the authors assume that the organization culture, human resources quality and motivation can affect The performance of employees of The Correctional Institution class IIA of Batam City. With working discipline as a Intervening variable. With such phenomena, the title “The Effect Of Organizational Culture, Quality Of Human Resources, And The Motivation To The Employees Performance In The Correctional Institution Class Iia Of Batam With The Work Discipline Of Intervening ”

## Graphical Abstract



**Fig .1 Research Model**

## Research Objectives

Based on the formulation of the problem above the objectives of this research are

1. To find out whether there is an influence of Organizational Culture on Work Discipline in Class II A Penitentiary in Batam City.
2. To find out whether there is an influence of the Quality of Human Resources on Work Discipline in Class II A Correctional Institutions in Batam City.
3. To find out whether there is an influence of Motivation on Work Discipline in Class II A Penitentiary in Batam City.
4. To find out whether there is an influence of Organizational Culture on Employee Performance in Class II A Penitentiary in Batam City.
5. To find out whether there is an influence of the Quality of Human Resources on the Performance of Employees in Class II A Penitentiary in Batam City.
6. To find out whether there is an influence of motivation on employee performance in the Class II A Penitentiary in Batam City.
7. To find out whether there is an effect of work discipline on employee performance in the Class II A Penitentiary in Batam City.

## 2. IMPLEMENTATION METHOD

This study uses a quantitative approach by reviewing the facts that have occurred and all data and information is expressed in the form of numbers, with parametric statistical analysis. This research is a type of quantitative research that aims to provide empirical evidence of the influence of the variables of Organizational Culture, Quality of Human Resources and Motivation on Performance with Work Discipline as the intervening variable. According to Sugiyono (2013) Information regarding the variables in this study was obtained from respondents who were transferred in the form of numbers and then analyzed using the analytical model used in this study, namely Descriptive Analysis, and Multiple Linear Regression Analysis with the SPSS for windows 24.0 program. Respondents in this study were employees at the Class II A Correctional Institution in Batam City for the 2020 period as many as 30 people.

## 3. RESULTS AND DISCUSSION

### Result

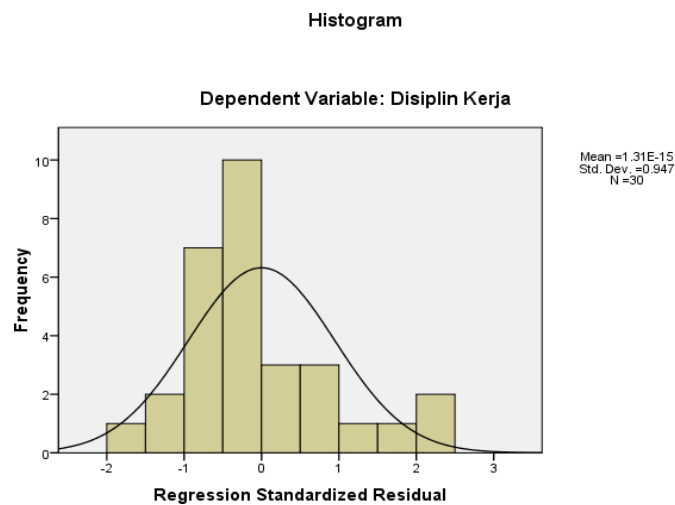
Based on the results of data analysis using the SPSS for windows 24.0 Program, it Shows That :

## A. Classical Assumption Test

### a. Normality Test

A good regression model is to have a normal data distribution or close to normal (Ghozali, 2011). To test for normality, we can analyze the spread of data on the diagonal axis of the Normal Probability Plot. The basis for decision making is if the data spreads around the diagonal line, then the regression model meets the assumption of normality. Based on the results of the normality test with the Kolmogorov Smirnov Test, if the probability value is  $> 0.05$ , then the regression model meets the assumption of normality.

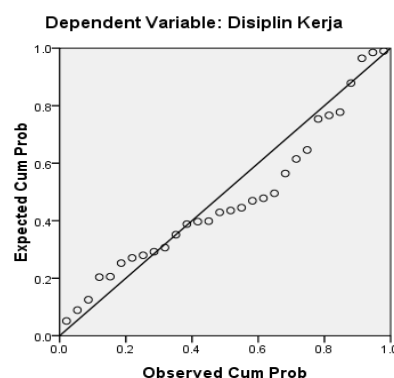
Below is a diagram of the normality test of the influence of organizational culture. Quality of human resources and motivation on work discipline (model 1)



Sumber : Data diolah SPSS 24.0 2020

Gambar 1.2 Uji Normalitas (Histogram) Model 1

Normal P-P Plot of Regression Standardized Residual

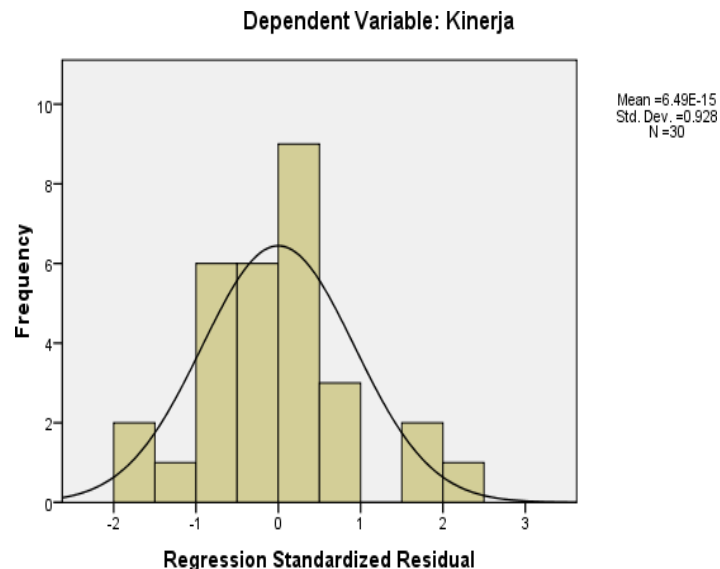


Sumber : Data diolah SPSS 24.0 2020

Gambar 1.3 Uji Normalitas (P-Plot) Model 1

Histogram graph and P-P Plot (Model 1) can be seen that the data spreads around the diagram and follows the regression model so that it can be concluded that the processed data is normally distributed data so that the normality test is met.

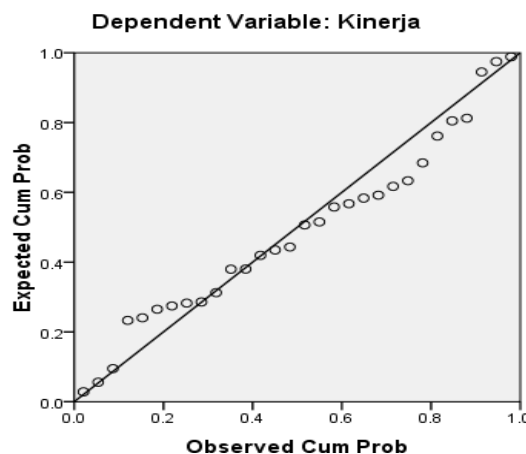
Below is a diagram of the normality test of the influence of organizational culture, quality of human resources, motivation and work discipline on performance (model 2)



Sumber : Data diolah SPSS 24.0 2020

Gambar 1.4 Uji Normalitas (Histogram) Model 2

**Normal P-P Plot of Regression Standardized Residual**



Sumber : Data diolah SPSS 24.0 2020

Gambar 1.5 Uji Normalitas (P-Plot) Model

Histogram graph and P-P Plot (Model 2) can be seen that the data spreads around the diagram and follows the regression model so that it can be concluded that the processed data is normally distributed data so that the normality test is met.

#### b. Multicollinearity Test

Multicollinearity is a condition where the independent variables in the regression equation have a relationship with each other. Multicollinearity can cause independent variables to explain the same variance in estimating the dependent variable. The way to detect multicollinearity is to

**THE EFFECT OF ORGANIZATIONAL CULTURE, QUALITY OF HUMAN RESOURCES, AND THE MOTIVATION TO THE EMPLOYEES PERFORMANCE IN THE CORRECTIONAL INSTITUTION CLASS IIA OF BATAM WITH THE WORK DISCIPLINE OF INTERVENING**  
DOI: <https://doi.org/10.54443/ijset.v1i2.9>

look at the Tolerance Value and Variance Inflation Factor (from the computer output of the SPSS for Windows 24.0 program). Variables that cause multicollinearity can be seen from the tolerance value which is greater than 0.1 ( $> 0.1$ ) and the VIF which is less than 10 (Ghozali, 2011). The results of the multicollinearity test of all research models are explained as follows:

**Tabel 1.1 Output Data Multicollinearity Test**  
**Organizational Culture, Quality of Human Resources and Motivation towards Work Discipline (Model 1)**

Model 1	Collinearity Statistics			KETERANGAN
	B	Tolerance	VIF	
1 (Constant)	.931			
Budaya Organisasi	.120	.894	1.119	NonMultikolineritas
Kualitas SDM	.015	.913	1.095	NonMultikolineritas
Motivasi	-.122	.943	1.061	NonMultikolineritas
Dependent Variable: Disiplin Kerja				

Sumber : Data diolah SPSS 24.0 2020

**Tabel 1.2 Output Data Multicollinearity Test**  
**Organizational Culture, Quality of Human Resources and Motivation Work Discipline towards Employee Performance**

Model 2	Collinearity Statistics			KETERANGAN
		Tolerance	VIF	
1 (Constant)	-1.950			
Budaya Organisasi	1.318	.345	2.898	Non Multikolineritas
Kualitas SDM	-.080	.900	1.111	Non Multikolineritas
Motivasi	.027	.901	1.110	Non Multikolineritas
Disiplin Kerja	-.336	.330	3.030	Non Multikolineritas
Dependent Variable: Kinerja				

Sumber : Data diolah SPSS 24.0 2020

The results of the output data show that the tolerance value  $> 0.1$  and VIF  $< 10$  means that there is no multicollinearity. And it is concluded that there is no multicollinearity in the regression model 1 and model 2.

## B. Hypothesis Test

Hypothesis testing was analyzed by multiple regression test which is an analysis to determine the effect of organizational culture variables, quality of human resources and motivation on work discipline and employee performance either partially or simultaneously. In this section, each regression model of each research model will be discussed.

### 1) The Influence of Organizational Culture, Quality of Human Resources and Motivation on Work Discipline (FIRST MODEL)

The first model analyzes the influence of organizational culture, quality of human resources and motivation on work discipline partially and simultaneously with multiple linear regression as follows:

**Tabel 1.3 Organizational Culture, Quality of Human Resources and Motivation toward Work Discipline X1 ,X2 dan X3,Z (Model 1)**

Model 1	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.931	.867		1.073	.293
Budaya Organisasi	.120	.019	.766	6.430	.000
Kualitas SDM	.015	.025	.073	.622	.540
Motivasi	-.122	.112	-.127	-1.093	.284
t-tabel : 1.706					
Ad-R square : 0.635					
Dependent Variable: Disiplin Kerja					

Sumber : Data diolah SPSS 24.0 2020

Based on Table 1.3 above, it can be seen that:

- 1) The constant value of 0.931 means that the value of the work discipline variable (Z) is 0.931 if it is not influenced by the independent variable.
- 2) The value of the regression coefficient for the X1 variable is 0.120, meaning that the X1 variable has a positive direction of influence. That is, if there is an increase of 1 unit of organizational culture variable, it will increase the value of the work discipline variable by 0.120 units.
- 3) The value of the regression coefficient for the X2 variable is 0.015, meaning that the X2 variable has a positive influence. That is, if there is an increase of 1 unit of the Human Resource Quality variable, it will increase the value of the work discipline variable by 0.015 units.
- 4) The value of the regression coefficient for the X3 variable is -0.122, meaning that the X3 variable has a negative influence. That is, if there is a decrease of 1 unit of motivation variable, it will decrease the value of work discipline variable by 0.122 units.

### Uji t (Model 1)

To see the magnitude of the influence of organizational culture variables, the quality of human resources and motivation on work discipline partially used the t test, while to see the magnitude of the effect the beta number or standardized coefficient is used in Table

1.3 above :

- 1) The influence of organizational culture (X1) on work discipline (Z). Based on the results of the study, obtained a significance of 0.000 < 0.05, with a t-table value of 6.430 > t-count 1.706. The direction of the influence of the coefficient has a positive direction, which means

**THE EFFECT OF ORGANIZATIONAL CULTURE, QUALITY OF HUMAN RESOURCES, AND THE MOTIVATION TO THE EMPLOYEES PERFORMANCE IN THE CORRECTIONAL INSTITUTION CLASS IIA OF BATAM WITH THE WORK DISCIPLINE OF INTERVENING**  
DOI: <https://doi.org/10.54443/ijset.v1i2.9>

that the higher the organizational culture, the higher the work discipline. This means that "organizational culture has a positive and significant effect on employee work discipline.

- 2) The influence of the quality of human resources (X2) on work discipline (Z). Based on the results of the study, obtained a significance of  $0.540 > 0.05$ , with a t-table value of  $0.622 < t\text{-count } 1.706$ . The direction of the influence of the coefficient has a positive direction, which means that the higher the quality of human resources, the higher the work discipline. This means "The quality of human resources has a positive and insignificant effect on employee work discipline.
- 3) The effect of motivation (X3) on work discipline (Z). Based on the results of the study, obtained a significance of  $0.284 > 0.05$ , with a t-table value of  $1.093 < t\text{-count } 1.706$ . The direction of the influence of the coefficient has a negative direction, which means that the lower the motivation, the lower the work discipline. It means "motivation has a negative and insignificant effect on employee work discipline.

#### **Coefficient of Determination (Model 1)**

The magnitude of the influence of organizational culture variables, the quality of human resources and motivation on work discipline can be seen in Table 1.3 below: The adjusted R square result is 0.635. It means that the contribution of organizational culture variables, the quality of human resources and motivation to work discipline is 63.5 percent, the remaining 100 percent - 63.5 percent, 36.5% work discipline is influenced by other variables outside the model.

#### **F Test / Simultaneous Test (Model 1)**

Test To see how the effect of all independent variables together on the dependent variable. Basis for decision making by comparing the significance value of the Anova Table output results, if  $\text{Sig} < 0.05$  and the calculated F value  $> F$  table, then the independent variables together have an effect on the dependent variable.

**Tabel 1.4 Tabel Anova/ Uji F (Model 1)**

ANOVA <sup>b</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	7.347	3	2.449	17.594	.000 <sup>a</sup>
	Residual	3.619	26	.139		
	Total	10.967	29			

Sumber : Data diolah SPSS 24.0 2020

The Influence of Organizational Culture, Quality of Human Resources and Motivation on Work Discipline. Based on the results of the study, obtained a significance of  $0.000 < 0.05$ , with a value of F-table  $17.594 > F\text{-count } 2.95$ . This means that organizational culture, quality of human resources and motivation have a joint effect on work discipline.

#### **2) The Influence of Organizational Culture, Quality of Human Resources, Motivation and Work Discipline on Employee Performance (THE SECOND MODEL)**

The second model analyzes the influence of organizational culture, quality of human resources, motivation and work discipline on employee performance partially and simultaneously with multiple linear regression as follows:

**Tabel 1.5 Organizational Culture, Quality of Human Resources , Motivation and Work Discipline toward Employee Performance  
X1 ,X2 ,X3 dan Z,Y (Model 2)**

Model kedua	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.950	2.927		-.666	.511
Budaya Organisasi	1.318	.099	1.018	13.287	.000
Kualitas SDM	-.080	.083	-.046	-.967	.343
Motivasi	.027	.377	.003	.071	.944
Disiplin Kerja	-.336	.648	-.041	-.519	.608
t-tabel : 1.708					
Ad-R square : 0.941					
a. Dependent Variable: Kinerja					

Sumber : Data diolah SPSS 24.0 2020

Based on Table 1.5 above, it can be seen that:

1. The constant value of -1.950 means that the value of the Performance variable (Y) is -1.950 if it is not influenced by the independent variable.
2. The value of the regression coefficient for the X1 variable is 1.318, meaning that the X1 variable has a positive direction of influence. That is, if there is an increase of 1 unit of organizational culture variable, it will increase the value of the performance variable by 1.318 units.
3. The value of the regression coefficient for the X2 variable is 0.080, meaning that the X2 variable has a negative influence. That is, if there is a decrease in 1 unit of the Human Resource Quality variable, it will reduce the value of the performance variable by 0.080 units.
4. The value of the regression coefficient for the X3 variable is 0.027, meaning that the X3 variable has a positive influence. That is, if there is an increase of 1 unit of motivation variable, it will increase the value of the performance variable by 0.027 units.
5. The value of the regression coefficient for the Z variable is 0.336, meaning that the Z variable has a negative influence. That is, if there is a decrease in 1 unit of the human work discipline variable, it will reduce the value of the performance variable by 0.336 units.

#### T- test (Model 2)

To see the magnitude of the influence of organizational culture variables, the quality of human resources, motivation and work discipline on employee performance, the t-test is partially

**THE EFFECT OF ORGANIZATIONAL CULTURE, QUALITY OF HUMAN RESOURCES, AND THE MOTIVATION TO THE EMPLOYEES PERFORMANCE IN THE CORRECTIONAL INSTITUTION CLASS IIA OF BATAM WITH THE WORK DISCIPLINE OF INTERVENING**  
DOI: <https://doi.org/10.54443/ijset.v1i2.9>

used, while to see the magnitude of the effect, the beta number or standardized coefficient is used in Table 1.5 above :

1. The influence of organizational culture (X1) on performance (Y). Based on the results of the study, obtained a significance of  $0.000 < 0.05$ , with a t-table value of  $13.287 > t\text{-count } 1.708$ . The direction of the influence of the coefficient has a positive direction, which means that the higher the organizational culture, the higher the performance. It means "organizational culture has a positive and significant effect on employee performance".
2. The influence of the quality of human resources (X2) on performance (Y). Based on the results of the study, obtained a significance of  $0.343 > 0.05$ , with a t-table value of  $-0.967 < t\text{-count } 1.708$ . The direction of the influence of the coefficient has a negative direction, which means that the lower the quality of human resources, the lower the performance. This means "the quality of human resources has a negative and insignificant effect on employee performance".
3. The Influence of Motivation (X3) on Performance (Y). Based on the results of the study, obtained a significance of  $0.944 > 0.05$ , with a t-table value of  $0.071 < t\text{-count } 1.708$ . The direction of the influence of the coefficient has a positive direction, which means that the higher the motivation, the higher the performance. This means "human motivation has a positive and insignificant effect on employee performance".
4. The Effect of Work Discipline (Y) on Performance (Y). Based on the results of the study, obtained a significance of  $0.608 > 0.05$ , with a t-table value of  $-0.519 < t\text{-count } 1.708$ . The direction of the influence of the coefficient has a negative direction, which means that the lower the work discipline, the lower the performance. It means "Work Discipline has a negative and insignificant effect on employee performance".

**Coefficient of Determination (Model 2)**

The magnitude of the influence of organizational culture variables, the quality of human resources, motivation and work discipline on employee performance can be seen in Table 1.4 above, the adjusted R square result is 0.941. This means that the contribution of organizational culture variables, the quality of human resources, motivation and work discipline to employee performance is 94.1 percent, the remaining 100 percent - 94.1 percent, 5.9 percent employee performance is influenced by other variables outside the research model.

**F Test / Simultaneous Test (Model 2)**

Test To see how the effect of all independent variables together on the dependent variable. Basis for decision making by comparing the significance value of the Anova Table output results, if  $\text{Sig} < 0.05$  and the calculated F value  $> F$  table, then the independent variables together have an effect on the dependent variable

**Tabel 1.6 Tabel Anova/ Uji F (Model 2)**

ANOVA <sup>b</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	711.908	4	177.977	117.219	.000 <sup>a</sup>
	Residual	37.958	25	1.518		
	Total	749.867	29			

a. Predictors: (Constant), Disiplin Kerja, Kualitas SDM, Motivasi, Budaya Organisasi

b. Dependent Variable: Kinerja

Sumber : Data diolah SPSS 24.0 2020

The Influence of Organizational Culture, Quality of Human Resources, Motivation and Work Discipline on Employee Performance. Based on the results of the study, obtained a significance of  $0.000 < 0.05$ , with an F-table value of  $117,219 > F\text{-count } 2.95$ . It means Organizational culture, quality of human resources, motivation and work discipline have a joint effect on employee performance.

#### Findings

1. Organizational culture has a positive and significant effect on employee work discipline.
2. The quality of human resources has a positive and insignificant effect on employee work discipline.
3. Motivation has a negative and insignificant effect on employee work discipline.

#### 4. CONCLUSION

Class IIA Penitentiary in Batam City with a relatively small population and sample of around 30 respondents. This study is not able to describe the overall condition of the performance of employees in prisons in Indonesia. So that further and more comprehensive related research is needed.

#### REFERENCES

- Agoes, S. 2008. Auditing (Pemeriksaan Akuntansi) oleh Kantor Akuntan Publik. Edisi ketiga cetakan keempat. Lembaga Penerbitan Fakultas Ekonomi Universitas Jakarta. Jakarta.
- Arens, A.A., J.K. Loebbecke. 2000. Auditing: An Integrated Approach. Eight Edition. New Jersey: Prentice Hall International Inc.
- Atmawinata, Susilawati. 2014. "Pengaruh Profesionalisme Dan Independensi Auditor Internal Terhadap Kualitas Audit: Studi Pada Inspektorat Propinsi Jawa Barat" Jurnal Etikonomi . STIE STEMBI. Vol. 13 No. 2 Oktober 2014
- De Angelo, L.E. 1981. Auditor Size and Audit Quality. Journal of Accounting and Economic 3, pp: 183-199
- Dwi Rama Jaya, R. ., Taufiq Ibrahim, M. ., Riansyah, R., & Nur Happy, W. . (2021). ANALISIS PENGARUH JUMLAH INDUSTRI, JUMLAH PENDUDUK DAN NILAI INVESTASI SEKTOR INDUSTRI KECIL DAN INDUSTRI NON-FORMAL MANUFAKTUR DI KOTA PALEMBANG. SIBATIK JOURNAL: Jurnal Ilmiah Bidang Sosial, Ekonomi, Budaya, Teknologi, Dan Pendidikan, 1(1), 45–52. <https://doi.org/10.54443/sibatik.v1i1.5>

**THE EFFECT OF ORGANIZATIONAL CULTURE, QUALITY OF HUMAN RESOURCES, AND THE MOTIVATION TO THE EMPLOYEES PERFORMANCE IN THE CORRECTIONAL INSTITUTION CLASS IIA OF BATAM WITH THE WORK DISCIPLINE OF INTERVENING**  
DOI: <https://doi.org/10.54443/ijset.v1i2.9>

---

- Efendy. (2010). “Pengaruh Kompetensi, Independensi dan Motivasi auditor terhadap Kualitas Audit Inspektorat dalam Pengawasan Keuangan Daerah” (Studi Empiris pada Pemerintah Kota Gorontalo). Universitas Diponegoro.
- Ghozali, Imam (2011), Aplikasi Analisis Multivariate Dengan Program SPSS, Semarang: Badan Penerbit Universitas Diponegoro.
- Ilham, R. N., Erlina, K. A. F., Silalahi, A. S., Saputra, J., & Albra, W. (2019). Investigation of the bitcoin effects on the country revenues via virtual tax transactions for purchasing management. *Int. J Sup. Chain. Mgt Vol*, 8(6), 737.
- Khaddafi, M., Subrata, H., Apriyanto, E., Iqbal, M., & Darmawan, W. (2022). PENGENALAN DASAR PENGOPERASIAN KOMPUTER PADA ANAK USIA DINI. *JATIMIKA: Jurnal Kreativitas Mahasiswa Informatika*, 2(3).
- Natawirani, Putu dan I Gde Ary. 2017. “Pengaruh Kompleksitas Tugas, Independensi Dan Komitmen Profesional Pada Kualitas Audit”. *E-Jurnal Akuntansi Universitas Udayana*. Vol.18.1. Januari (2017): 735-762
- Rumengan Jemmy, 2013. *Metodologi Penelitian*. Bandung : Citapustaka Media Perintis
- Suardinatha, Made dan Made G Wirakusuma.2016. “Pengaruh Independensi Dan Profesionalisme Terhadap Kualitas Audit Dengan Kepuasan Kerja Sebagai Variabel Pemoderasi”. *E-Jurnal Akuntansi Universitas Udayana*. Vol.17.3. Desember (2016)
- Santoso, J. T., Ginantra, N. L. W. S. R., Arifin, M., Riinawati, R., Sudrajat, D., & Rahim, R. (2021). Comparison of Classification Data Mining C4. 5 and Naïve Bayes Algorithms of EDM Dataset.
- Sugiyono. 2008. *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Penerbit Alfabeta. Bandung.
- Sugiyono. 2014. *Metode Penelitian Kuantitatif Kualitatif dan R&D*. Bandung : CV. Alfabeta
- Wadji, Andi. 2013. “ Pengaruh Profesionalisme, Indenpendensi Auditor Dan Kompleksitas Tugas Terhadap Kualitas Audit Dengan Pendidikan Dan Pelatihan Audit Sebagai Variabel Moderasi”. *Jurnal Informasi Perpajakan, Akuntansi Dan Keuangan Publik*. Vol.8 No.2 Juli 2013. Hal : 87-10