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The Key Drivers in Enhancing Managerial Performance for Healthcare Organization: Study at BR Hospital

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ABSTRACT: *The purpose of this study was to evaluate the effect of organizational commitment and internal control on managerial performance at BR Hospital Surabaya, East Java – Indonesia. The healthcare sector, known for its dynamic and demanding environment, relies heavily on effective managerial performance to ensure operational efficiency and service excellence. Organizational commitment and internal control are critical elements that can significantly influence managerial outcomes, particularly in hospitals like BR Hospital, where leadership plays a key role in addressing challenges and meeting healthcare standards. The population of this study comprised Top Managers and Middle Managers at BR Hospital Surabaya, totaling 33 managers, with 22 was served as the study sample. Multiple linear regression analysis was employed to test the proposed hypotheses. The findings indicate that both organizational commitment and internal control have a significant and positive relationship with managerial performance. These results highlight the necessity of fostering a strong sense of organizational commitment among managers and maintaining robust internal control mechanisms to drive managerial efficiency and effectiveness. For BR Hospital Surabaya, enhancing these factors can lead to better decision-making, improved resource management, and ultimately, higher-quality healthcare services. The implications of this study underscore the importance of strategic organizational practices and offer valuable insights for hospital management aiming to optimize their managerial performance.*

Keywords: *organizational commitment, internal control, managerial performance, healthcare organization.*

INTRODUCTION

Performance measurement is important and should be done by every company because performance measurement is a process of measuring how far or how well the company does its work to achieve its goals, so the measurement must be clear, and the measuring instrument used must be able to measure the company's success in translating its goals and strategies so that the company can survive in the long term. Performance measurement based on financial measurements alone is considered inadequate, in its grandfather, measurement using financial aspects is a result, not a cause to create added value in increasing the company's long-term competitiveness (Mahsud et al., 2018).

A company is also required to measure its performance not only by measuring financially but also through non-financial measurements, such as the level of customer satisfaction, product innovation, company development and its employees. The company's ability to meet the level of customer satisfaction, innovate products and manage human resources will provide a strong competitive advantage for the company concerned. Various efforts have been made so that companies are able to survive in a competitive business climate, including companies being required to be able to realize long-term company strategies. These long-term strategies will be realized and translated into a series of actions or company activities, therefore measuring performance only from a financial perspective is no longer adequate so that a tool is needed that can measure performance from various perspectives comprehensively (Abdurrahman & Novita, 2021).

BR Hospital Surabaya, East Java – Indonesia is one of the government agencies engaged in the field of public health services that is faced with various complexities and various problems that accompany the dynamics of health services and other service fields. For decades, service companies engaged in the field of health services have grown in a comfortable and non-competitive environment. Various government regulations protect these companies from more efficient and innovative competitors, and set prices at a level that allows for sufficient returns or investments and costs that have been incurred. Changes in the business environment such as deregulation and the revocation of protection by the government have caused companies in related industries to have to really compete in terms of efficiency, innovation, pricing, business development and so on.

Based on a preliminary survey at BR Hospital, from the last 2 years' income report, there was a problem of decreasing income. Therefore, it is necessary to conduct an analysis of the company's performance so that the company can identify and anticipate a decrease in performance. In general, there are several factors that affect company performance. In this study, the researcher used organizational commitment and internal control which are suspected of affecting the managerial performance of BR Hospital Surabaya.

Organizational commitment can be created when individuals in the organization are aware of their rights and obligations in the organization without looking at their position and status, this is because the achievement of organizational goals is the result of the work of all members of the organization which is collective (Putri & Hermanto, 2018). Research conducted by Cheema-Fox et al. (2021) found that high credibility will be able to produce a commitment and only with high commitment, a company is able to produce good business. Such activities should be eliminated because with the era of globalization, more and more hospitals are emerging with various services and facilities that are increasingly sophisticated and modern, so that patients can determine their choices freely according to their abilities and the type of health services they want. The management of the BR Surabaya Hospital is expected to be able to organize the resources and capabilities they have to achieve competitive success through proper strategic management, for this a comprehensive performance measurement is needed that takes into account financial and non-financial aspects. This measurement can help optimize the achievement of mutually

beneficial reciprocal relationships between the hospital and the community it serves so that sustainable competitiveness is created for the BR Surabaya Hospital.

LITERATURE REVIEW

Organizational Commitment and Managerial Performance

According to Robbin & Judge (2018), commitment to an organization is a condition in which an employee sides with a particular organization and its goals, and intends to maintain membership in that organization. Organizational commitment is built through individual identification with organizational goals (affective commitment) and the costs associated with staying in an organization (the “side-bet” theory or continuance commitment) and what should be done (normative commitment). This desire is based on identification with the organization and the desire to help the organization achieve its goals (Gagne, 2018). Individuals who have a form of organizational commitment in the form of continuance commitment based on Becker's (1960) side-bets theory (Gabay-Mariani, 2020), individuals who continue to work for their organization accumulate higher benefits than those looking for other jobs. Normative commitment individuals feel that they should be committed to the organization (Al-Jabari, & Ghazzawi, 2019).

Theory Y proposed by Douglas McGregor (Daneshfard & Soheili-Rad, 2016) argues that human characteristics are that humans always have motivation, have the potential to develop, have the capacity to bear responsibility and have a code of conduct to achieve organizational goals. The task of management is to create a conducive environment to realize these characteristics. So this makes managers have to trust their employees before they empower them to do work towards quality for consumer satisfaction.

According to Suharto & Hendri (2019), in analyzing organizational commitment, several researchers base their theory on the fact that organizational commitment has a positive relationship with performance, the higher the commitment to the organization, the higher the manager's performance. After reviewing several conflicting empirical research results, Berberoglu (2018) concluded that organizational commitment has a positive (although low) relationship with manager performance. Meanwhile, according to Nikpour's research (2017), showed that organizational commitment is positively correlated with managerial performance.

H1: organizational commitment is positively correlated with managerial performance at BR Hospital.

Internal Control Systems and Managerial Performance

Internal control is a process carried out by the board of commissioners, management, and other personnel of an entity designed to provide reasonable assurance about the achievement of three groups of objectives, namely the reliability of financial statements, the effectiveness and efficiency of operations, and compliance with applicable laws and regulations. According to Mulyadi (2016: 163), internal control includes organizational structures, methods and measures that are coordinated to maintain, organizational assets, check the accuracy and reliability of accounting data, encourage efficiency and encourage compliance with accounting data policies, encourage efficiency and The decision theory proposed by Revered Thomas Bayes in 1763 known as Bayes' theory states that with existing actions or alternatives, we can estimate the risks that will arise (profit or loss) or actions from each situation that will occur in the future (Poitras, 2011).

According to Dahlin et al. (2018) as a consequence of failure that occurs continuously must be anticipated through improving worker skills that can only be achieved through a comprehensive learning process. In this way, the financial perspective which is part of the organization's activities can be achieved completely. From the decision theory, internal control affects a company's performance, because in achieving an expected goal, it cannot be separated from the integration of the existing lines of a company. Therefore, internal control here has an

important role in achieving the company's predetermined goals, so that it can improve the company's performance to become better. encourage compliance with, policies.

H2: Internal control systems is positively correlated with managerial performance at BR Hospital.

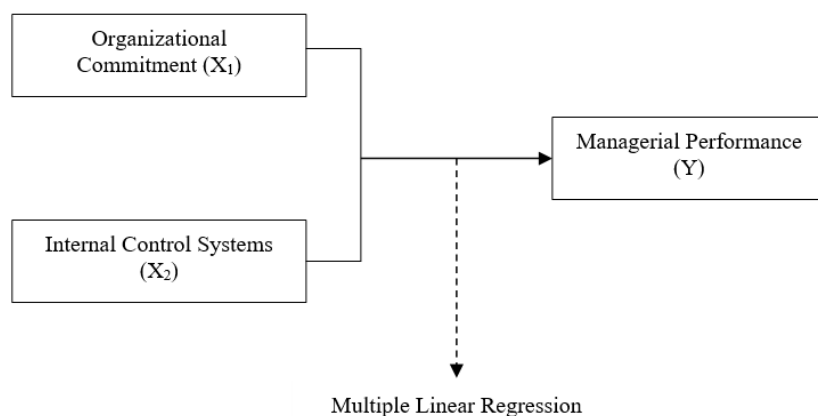


Figure 1. Research Framework

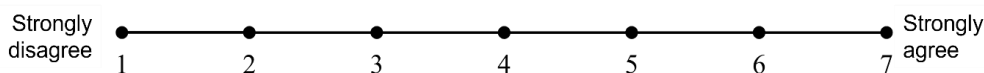
Figure 1 shows the relationship between independent variables (organizational commitment and internal control systems) with dependent variable (managerial performance). Multiple linear regression is used to test the relationship.

RESEARCH METHOD

This study is a descriptive quantitative study that aims to examine the relationship between independent variables and dependent variables, not to compare these variables that aim to find cause and effect (Yusuf, 2014: 63). This study aims to examine the relationship between organizational commitment and internal control systems on managerial performance. The objects of the study were managers at BR Hospital in Surabaya, East Java, Indonesia. In this study, the population is Top Managers and Middle Managers at BR Hospital Surabaya, which is 33 managers. While the sample in the study is Top Managers and Middle Managers at BR Hospital Surabaya, which is 33 managers. The primary data was gathered using questionnaires.

Operational Definition and Measurement

Managerial Performance (Y) is the results achieved by a manager viewed from various criteria, namely production, marketing, HR, and finance, evaluated in the short term (one year or less), without neglecting long-term evaluation. Organizational commitment (X1) is a condition in which an employee sides with a particular organization and its goals, and intends to maintain membership in that organization. Internal control (X2) is a process carried out by the board of commissioners, management, and other personnel of an entity that is designed to provide reasonable assurance about the achievement of three groups of objectives. All variables measurement use an interval scale and the measurement technique used is the semantic differential scale.



As mentioned in Figure 1, to test the relationship between variables, multiple linear regression is used. The multiple regression equation used is as follows:

$$Y = b_0 + b_1 X_1 + b_2 X_2 + e \dots\dots\dots (1)$$

Description:

Y = Managerial Performance

X₁ = Organizational Commitment

X₂ = Internal Control Systems

b₀ = Regression coefficient (constant).

b₁, b₂, = Regression coefficient

e = Standard Error

To determine the correlation or relationship between independent variables and dependent variables was done by looking at the R value (correlation coefficient) obtained. Meanwhile, to determine the effect of independent variables on dependent variables can be done by looking at the R² or R square value (determination coefficient) obtained (Santoso, 2010: 167).

RESULTS AND DISCUSSION

Results

Respondent Characteristic

Respondents in this study were Top Managers and Middle Managers at BR Hospital Surabaya, totaling 33 managers. In this study, the researcher distributed 33 questionnaires to the respondents, but the questionnaires that were filled out completely and met the requirements were 22 questionnaires.

Table 1. Respondent Characteristic

No	Description	Total	%
Gender			
1	Laki – laki	5	22.73
2	Perempuan	17	77.27
Age			
1	25 – 30 tahun	16	72.73
2	31 – 35 tahun	5	22.73
3	36 – 40 tahun	1	4.545

Source: Questionnaires distribution Results

Based on Table 1, most of the respondents in this study were female, which was 17 people or 77.27%, while those who were male were 5 people or 22.73%. Most of the respondents in this study were between 31 and 35 years old, which was 10 people (38.46%), then respondents who were over 40 years old were 9 people (34.62%), while those who were between 25 and 30 years old were 7 people (26.92%).

Variables Description

From the distribution of questionnaires to respondents totaling 22 Top Managers and Middle Managers at BR Hospital, Surabaya, the following answers were obtained with Table 2 shows organizational commitment, Table 3 internal control systems, and Table 4 the dependent variable, managerial performance.

Based on Table 2, most respondents for the first question tend to be in the high answer with the questions asked. This is indicated by the number of respondents who gave answers with scores of 5 and 6. This means that the respondents admitted that the commitment given to help BR Hospital become successful was high, then for the second question it was in the proud answer with the question of pride when telling others that the respondent worked at BR Hospital, and for

the third question the respondents always answered that BR Hospital always provides opportunities for its employees to improve the quality of work and for the fourth question that the respondents' concern for the future of BR Hospital where they work is very large, and for the fifth question they also stated that BR Hospital is the best of all possible hospitals chosen to work.

Table 2. Respond Results for Organizational Commitment (X1)

No	Question or Statement	Score							Total
		1	2	3	4	5	6	7	
1	How high is your commitment to help BR Hospital become successful?	0	0	0	0	4	11	7	22
2	How proud are you when you tell others that you work at BR Hospital?	0	0	1	1	6	6	8	22
3	BR Hospital always provides opportunities for its employees to improve the quality of their work.	0	0	1	3	6	4	8	22
4	How much do you care about the future of BR Hospital where you work?	0	0	0	2	5	9	6	22
5	BR Hospital is the best of all possible hospitals chosen as a place to work.	1	3	4	1	6	6	1	22

Source: Questionnaires distribution Results – processed.

Based on Table 2, currently the employee is on the side of the organization and its goals, and intends to maintain membership in the organization, the employee is also loyal to the company, always does his best to advance his company, and does not intend to move to another company even though he gets a bigger salary.

Table 3. Respond Results for Internal Control Systems (X2)

No	Statement	Score							Total
		1	2	3	4	5	6	7	
1	In your opinion, the control environment at BR Hospital is very good.	0	3	7	0	10	2	0	22
2	In your opinion, the risk management that you have implemented at BR Hospital is very good.	0	1	3	2	12	3	1	22
3	The control activities you carry out on employees are very good for improving service.	0	1	3	1	8	7	2	22
4	Information and communication within the BR Hospital environment is very smooth.	1	0	4	0	9	6	2	22

Source: Questionnaires distribution Results – processed.

Table 4. Respond Results for Managerial Performance (Y)

No	Statement	Score							Total
		1	2	3	4	5	6	7	
1	In your opinion, the quality of services at BR Hospital is very good.	0	0	0	1	11	7	3	22
2	You always develop the quality of personnel to provide good service to consumers.	1	0	1	0	7	9	4	22
3	So far, the budget achievement at BR Hospital has been in accordance with the specified target.	0	1	1	9	5	4	2	22
4	You always try to advance BR Hospital by collaborating with other hospitals.	0	3	0	5	3	9	2	22

Source: Questionnaires distribution Results – processed.

Based on Table 3, most respondents tend to be good with the questions asked. This is indicated by the number of respondents who gave answers with scores of 5 and 6. This shows that the first question is in a good answer that the control environment in BR Hospital is very good, and the risk management that respondents do at BR Hospital is very good. In addition, the control activities that respondents do to employees are very good to improve services and information and communication that occurs within the BR Hospital environment is very smooth. With the

number of respondents who are heading towards a good answer, it can be concluded that these employees have carried out good control, managing the work assigned to their subordinates very appropriately so that the performance of their subordinates is better and their subordinates do not feel pressured by their actions.

Based on Table 4, most respondents stated very high with the questions asked. This is indicated by the number of respondents who gave answers with a score of 5 to 7. This shows that the quality of services at BR Hospital is very good, respondents also always develop the quality of personnel to provide good service to consumers, and according to respondents so far the budget achievement at BR Hospital has been in accordance with the specified target and respondents always try to advance BR Hospital by collaborating with other hospitals. With the many respondents' answers leading to good answers, it can be concluded that the ability of employees to carry out all the tasks that are their responsibility is very good so that advancing the company is not too difficult, with good performance from employees it is not impossible that the salary they receive will also increase.

Multiple Linear Regression Analysis

Before multiple linear regression was implemented, validity and reliability test were conducted to ensure that the data is valid and reliable. Normality and classic assumption also conducted. From the results of the tests, the multiple linear regression analysis model is free from deviations from classical assumptions, namely free from deviations from heteroscedasticity, multicollinearity and autocorrelation, so it is suitable for multiple linear regression testing.

Table 5. Multiple Linear Regression Analysis

Model	Unstandardized Coefficients	
	B	Std. Error
1 (Constant)	6,380	3,966
Organizational Commitment	0,015	0,157
Internal Control Systems	0,744	0,161

Source: Data processed – SPSS.

Based on Table 5, the multiple linear regression model is:

$$Y = 6.380 + 0.015 X_1 + 0.744 X_2 \dots\dots\dots (2)$$

Based on the regression equation, it means that:

b0 = Constant = 6.380, If the variables Organizational Commitment (X1) and Internal Control (X2) are constant or equal to zero, then the value of Managerial Performance (Y) is 6.380.

b1 = Regression coefficient for X1 = 0.015. Shows the magnitude of the regression coefficient value for the Organizational Commitment variable (X1) which is 0.015 and has a positive regression coefficient. This indicates a change in the same direction as the dependent variable. So every time there is an increase in the Organizational Commitment variable (X1) by 1 unit, it can increase the Managerial Performance (Y) value by 0.015 and vice versa if there is a decrease in the Organizational Commitment variable (X1) by 1 unit, it can also decrease Managerial Performance (Y) by 0.015 with the assumption that the Internal Control variable (X2) is constant.

b2 = Regression coefficient for X2 = 0.744. Shows the magnitude of the regression coefficient value for the Internal Control variable (X2) which is 0.744 and has a positive regression coefficient. This indicates a change in the same direction as the dependent variable. So every time there is an increase in the Internal Control variable (X2) by 1 unit, it can increase Managerial Performance (Y) by 0.744 and vice versa if there is a decrease in the Internal Control variable

(X2) by 1 unit, it can decrease Managerial Performance (Y) by 0.744 as well with the assumption that the Organizational Commitment variable is constant.

Correlation and Determination Coefficient

The multiple correlation coefficient (R) value of 0.775 or 77.5% shows a fairly strong correlation between the organizational commitment variable (X1) and internal control on managerial performance (Y). The determination coefficient value (R^2) of 0.600 means that the organizational commitment variable (X1) and internal control (X2) are able to explain changes that occur in the managerial performance variable (Y) by 60% and the remaining 40% is explained by other variables not discussed in this study.

Discussion

From the results of the test conducted on the influence of organizational commitment and internal control on Managerial Performance at BR Hospital Surabaya, it was obtained that the value of the multiple correlation coefficient (R) was 0.775 or 77.5%, meaning that both factors, namely organizational commitment and internal control, have a real relationship to Managerial Performance at BR Hospital Surabaya. While looking at the value of the determination coefficient (R^2), the two variables have an effect of 60% on Managerial Performance at BR Hospital Surabaya, so if you want to improve the managerial performance of BR Hospital Surabaya, organizational commitment and internal control must run well.

The Relationship Between Organizational Commitment and Managerial Performance

With the organizational commitment variable positively correlated with manager performance, this is because currently every human being always has the motivation to advance the company so that he is committed to his organization for a common goal, because for management to release the reins by providing opportunities to develop the potential that exists in each employee to achieve organizational goals and management must be able to strengthen its commitment to the company so that the individual does not want to look for another job. Commitment to the organization is a condition where an employee sides with a particular organization and its goals, and intends to maintain membership in the organization. This is in accordance with what was stated by Suharto & Hendri (2019) stated that several researchers base on the theory that organizational commitment has a positive relationship with performance, the higher the commitment to the organization, the higher the manager's performance.

This finding was supported by Badzaly (2021), Andika (2019), and Hakim et al., (2016). Badzaly (2021) studied managerial performance at PT Pos Indonesia Majalengka Regency with Organizational Commitment, Work Motivation, Implementation of Total Quality Management. The research was conducted on managers in the company. The results of research related to organizational commitment proved that organizational commitment has a positive effect on managerial performance. Andika (2019) examined the effect of Budget Participation, Organizational Commitment on Managerial Performance with Leadership Style and Organizational Culture as Moderators. The study was conducted in government organizations within the scope of the Directorate of Disease Prevention and Control of the Ministry of Health. The research results found that Organizational Commitment has a positive and significant effect on Managerial Performance. The same findings were obtained from the research results by Hakim et al., (2016). They studied managerial performance in government organizations, namely SKPD in Sumbawa and West Sumbawa Regency. Their data analysis proved that organizational commitment influenced managerial performance positively. In addition, according to Theory Y, proposed by Douglas McGregor (Daneshfard & Soheili-Rad, 2016), humans are inherently motivated, possess the potential for growth, are capable of accepting responsibility, and adhere to ethical principles to achieve organizational objectives. Management's role is to foster an environment that nurtures these traits. Consequently, managers must place trust in their

employees before empowering them to deliver high-quality work aimed at ensuring consumer satisfaction.

The Relationship Between Internal Control Systems and Managerial Performance

In the test it can also be seen that the internal control variable is positively correlated with manager performance, this is because internal control is a process carried out by the board of commissioners, management, and other personnel of the entity designed to provide adequate assurance about the achievement of three groups of objectives, namely the reliability of financial reports, effectiveness and efficiency of operations, and compliance with applicable laws and regulations. According to Dahlin et al. (2018) as a consequence of failure that occurs continuously must be anticipated through improving worker skills that can only be achieved through a comprehensive learning process. In this way, the financial perspective which is part of the organization's activities can be achieved completely. Internal control affects a company's performance, because in achieving an expected goal it cannot be separated from the integration of the existing lines of a company. Therefore, internal control here has an important role in achieving the company's predetermined goals, so that it can improve the company's performance to become better, which is supported by the decision theory put forward by Revered Thomas Bayes in 1763, known as Bayes' theory, which states that with existing actions or alternatives, we can estimate the risks that will arise (profit or loss) or actions from each situation that will occur in the future (Poitras, 2011).

CONCLUSION

This study concludes that organizational commitment and internal control systems demonstrate a positive relationship with managerial performance at BR Hospital Surabaya. The findings highlight the necessity of emphasizing organizational commitment and internal control systems practices as a critical tool for enhancing managerial effectiveness. These findings support the decision theory and theory Y from Douglas McGregor. This study reveals the importance of organizational commitment and internal control in driving managerial performance at BR Hospital Surabaya. In the demanding healthcare sector, effective managerial performance is essential to ensuring operational efficiency and delivering quality services. The findings demonstrate that managers who possess a strong sense of organizational commitment are better equipped to make informed decisions and manage resources effectively. Similarly, the presence of robust internal control mechanisms enhances managerial accountability and supports efficient operations, ultimately improving the hospital's capacity to meet healthcare standards and consumer needs.

From the results of this study, it is hoped that the BR Hospital in Surabaya can further improve organizational commitment and internal control because to advance the company so that it is committed to its organization for a common goal, because for management to release the control rope by providing opportunities to develop the potential that exists in each employee to achieve organizational goals and management must be able to strengthen its commitment to the company so that the individual no longer wants to look for another job.

From a practical perspective, these results encourage hospital management to adopt strategies that nurture commitment among managers and enforce effective internal controls. By focusing on these aspects, organizations can foster an environment where leadership thrives, thereby improving organizational outcomes. Furthermore, the study contributes to the theoretical understanding of managerial performance in healthcare settings, providing empirical evidence that connects these key factors. Policymakers can draw upon these insights to develop regulations and guidelines that promote leadership development and accountability, ensuring that hospitals operate at their highest potential.

Despite its valuable contributions, the study is not without limitations. The small sample size and focus on a single institution may restrict the generalizability of the findings to other healthcare organizations. Future research could address these limitations by exploring similar relationships in different hospitals or larger populations, ensuring broader applicability. Nonetheless, this study offers meaningful implications for theory, practice, and policy by providing actionable insights that healthcare leaders and policymakers can utilize to enhance managerial efficiency and improve healthcare delivery.

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