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Analysis of Organizational Culture and Communication on Employee Job Satisfaction in the Directorate General of Taxes

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Abstract: The purpose of this study is as follows to determine the influence of Organizational Culture on Employee Job Satisfaction, to determine the influence of Communication on Employee Job Satisfaction, to determine the influence of Organizational Culture and Communication on Employee Job Satisfaction in the Directorate General of Taxes . the calculated t value for the Organizational Culture variable (X1) is 4.067 , while the t table value for n = 40 is 2.021 . So $t_{count} > t_{table}$ or $4.067 > 2.021$, then H_0 is rejected and H_a is accepted , it can be stated that Organizational Culture (X1) has a significant effect on Job Satisfaction (Y), the results of the t test the calculated t value for the Communication variable (X2) is 4.194 $194 > 2.021$, then H_0 is rejected and H_a is accepted, it can be concluded that partially the Communication variable (X2) has an effect on Job Satisfaction (Y). The R Square value is 0.678 . This shows that 67.8 % of Organizational Culture (X1) and communication (X2) together have an effect on Job Satisfaction (Y), while the remaining 32.2% is influenced by other factors not examined in this study.

Keyword: Organizational Culture, Communication , Job Satisfaction.

INTRODUCTION

One factor influencing employee job satisfaction is organizational culture . A strong organizational culture can foster a sense of belonging, loyalty, and enhance employee integrity. However, the DJP environment still demonstrates challenges to organizational culture, including rigid bureaucracy, a strong hierarchical orientation, and limited room for innovation.

A productive culture is one that can strengthen an organization and achieve its goals. Organizational cultures are built to overcome challenges in the past. When conditions change faster than the culture can adapt, an organization's success and even its survival may be jeopardized. The organizational culture that is carried out is a morning briefing with cheers per team with enthusiasm not forgetting to pray together before starting the activity, there is motivational sharing twice a week, and sharing illustrations with teammates once a week, every closing with a customer always goes around to teammates to provide positive encouragement.

Organizational culture plays a strategic role in driving and improving the effectiveness of organizational performance, as an instrument for determining organizational direction, guiding what should and should not be done, allocating organizational resources, and as a tool for addressing internal and external challenges and opportunities. Every organization has a distinct culture, so leaders must understand the culture of the organization in which they work. At its most basic, organizational culture is a set of shared assumptions about how work is accomplished within an organization.

Furthermore, organizational communication plays a crucial role in determining job satisfaction levels. Effective communication can foster harmonious working relationships between leaders and subordinates, reduce conflict, and clarify work instructions. However, an internal survey conducted by the Ministry of Finance (2022) showed that approximately 27% of DGT employees felt that information from their superiors was not always communicated transparently, and 31% of employees considered inter-unit communication to be slow.

The decline in the employee engagement index is also noteworthy. The engagement score dropped from 80.2 in 2021 to 78.6 in 2022. This downward trend indicates a decline in employee morale, commitment, and loyalty to the organization. If not addressed promptly, this could lead to increased job dissatisfaction and even turnover intentions among employees.

Overall, the discussion of this phenomenon table indicates that the problem of job satisfaction among DGT employees cannot be separated from a rigid organizational culture and ineffective internal communication. Both are important factors influencing employee comfort, motivation, and loyalty at work. Therefore, more in-depth research is needed to examine how organizational culture and communication influence employee job satisfaction within the DGT.

Based on this description, the author is interested in conducting research related to Leadership Style , Organizational Culture and Employee Performance with the title, "Analysis of Organizational Culture and Communication on Employee Job Satisfaction in the Directorate General of Taxes"

Human Resource Management .

Human resource management is the policy and practice of determining the "people" or human resources aspects of management positions, including recruiting, screening, training, rewarding, and appraising (Dessler, 2020). Management functions can be divided into two: managerial functions and operational functions. Managerial functions encompass planning, organizing, implementing, and supervising. Operational functions encompass recruitment , selection, training, placement, career development, and compensation.

The definition of human resource management according to Wahyudi (2022:10), defines human resource management as "The science, art and process of acquiring, managing or developing and maintaining competent workers in such a way that organizational goals can be achieved efficiently and there is personal satisfaction."

Saydam (2020:4), human resource management consists of two words, namely: management and human resources. Management comes from the word to manage which means to manage, organize, take care of, organize or control it. Thus, management can basically be translated as management, arrangement, administration, arrangement or control. Meanwhile, human resources is originally a translation of human resources . However, there are also experts who equate human resources with manpower or workforce, some people even equate the meaning of human resources with personnel (personnel, staffing and so on).

Mangkunegara (2021:4) defines human resource management as the planning, organizing, coordinating, implementing, and supervising the procurement, development, remuneration, integration, maintenance, and separation of the workforce in order to achieve organizational goals. Human resource management can also be defined as the management and utilization of resources within individuals (employees). This management and utilization are maximized within the workplace to achieve the goals and development of individual employees

. Definition of human resource management according to Hasibuan (2020:10), is the science and art of managing the relationships and roles of the workforce to effectively and efficiently help achieve the goals of the organization, employees, and society. Human resource management is a field of management that specifically studies the relationships and roles of human management within an organization. The elements of human resource management are the people who constitute the organization's workforce. Therefore, the focus of human resource management studies only issues related to the human workforce.

From the opinions of several experts above, it can be concluded that human resource management is the process of planning, organizing, implementing and controlling human resources in an organization to achieve goals effectively and efficiently.

Organizational culture

According to Harvey and Brown (Translated by Cahyono in the Introduction to Business Administration Reading Material, 2019:135), organizational culture is defined as a system of shared values and beliefs that interact with the people, structures, and systems of an organization to produce behavioral norms. Organizational culture is a guideline for behavior for people within a company. Organizational culture is a system of disseminating beliefs and values that develop within an organization and direct the behavior of its members.

Therefore, in short, it can be said that the organization greatly influences the effectiveness of the organization. The existence of a strong organizational culture is very beneficial for the organization, namely in terms of: facilitating the coordination of activities within the organization, facilitating or saving communication between individuals or members, because of the attitude and togetherness in adhering to existing values, creating harmonious relationships and cooperation between employees, so that motivation increases, increasing organizational performance and effectiveness, making every decision can be done quickly and easily (Siswanto and Agus, 2018: 146). The culture of an organization must be strengthened and developed to be a driver of progress and achievement of the organization's goals. In this regard, a manager has a role in developing organizational culture.

Suwarto and Koesharto (2020) state that: "In general, a company or organization consists of a number of people with diverse backgrounds, personalities, emotions, and egos. The summation and interaction of these various people forms organizational culture. Simply put, organizational culture can be defined as a unity of people who share the same goals, beliefs, and values."

Based on the above understanding, it can be concluded that organizational culture is a pattern of beliefs and organizational values that are believed in and internalized by all its members in carrying out their work as the right way to understand, think about and feel about problems.

Communication

The work environment is one of the important functions in management. According to Mangkunegara (2013:145), communication is the process of transferring information, ideas, understanding from one person to another with the hope that the other person can interpret it according to the intended purpose.

According to Marwansyah (2014:321), communication emphasizes the transfer of meaning. This means that if no information or ideas are conveyed, then communication has not occurred. Furthermore, more importantly, communication involves understanding meaning. For communication to be successful, meaning (or message) must be conveyed and understood. Meanwhile, according to Djamarah (2014:13), communication is the process of conveying an idea from one person to another.

According to Achmad (2014:65), communication is the process of transferring and exchanging messages, which can take the form of facts, ideas, feelings, data, or information

from one person to another. This process is carried out with the aim of influencing and/or changing the information held and the behavior of the person receiving the message. According to Arni (2016:4), communication is the exchange of verbal and non-verbal messages between the sender and the recipient of the message to change behavior .

According to Onong Uchajana Effendy in Naim (2016), communication is defined as a process of expression between humans. What is expressed is one person's thoughts or feelings to another person using language as a means of conveyance. In communication language, a statement is called a message . The person who conveys the message is called the communicator . Meanwhile, the person who receives the statement is called the communicatee . Strictly speaking, communication means the process of conveying a message from the communicator to the communicatee (Naim, 2016:18).

According to Sutrisno (2017:17), communication is a multi-meaning concept. The meaning of communication can be distinguished based on communication as a social process. Communication, in this sense, exists within the context of the social sciences. Social scientists conduct research using a communication approach that generally focuses on human activities and the relationship between messages and behavior.

From several opinions, it can be synthesized that communication is a process of conveying messages using certain symbols or symbols in building relationships or maintaining existing relationships by exchanging information, knowledge, or insights that are carried out in order to change each other's attitudes and behavior.

Employee Job Satisfaction

According to Hasibuan (2021:202) job satisfaction is an emotional attitude that is enjoyable and in which one loves one's work. This attitude is reflected in work morale, discipline, and work performance. Job satisfaction is experienced at work, outside of work, and a combination of both.

Robbins (2020) defines job satisfaction as an individual's general attitude toward their job, the difference between the amount of rewards a worker receives and the amount they believe they should receive. Meanwhile, Jurges (2020) argues that job satisfaction is an important outcome in labor market activity.

Cascio (2021) defines job satisfaction as a pleasant feeling, which arises as a result of the employee's perception that completing a task or trying to complete a job has important value in that job.

Based on the opinions expressed by several experts above, it can be concluded that job satisfaction is a feeling felt by employees towards their work and also due to factors that support in completing their work, such as supervision, salary and benefits, opportunities to get promotions and promotions, working conditions, experience of skills, fair and non-disadvantaged work assessments, good social relationships in the workplace, fast resolution of complaints and good treatment from management towards employees.

METHOD

Types of research

The type of research used is explanatory research or quantitative research based on questionnaires from respondents, namely the researcher explains the causal relationship between variables through hypothesis testing (Singarimbun, 2022: 5). Quantitative data is data in the form of numbers or qualitative data that is quantified. Qualitative data that is quantified, for example, is found in a measurement scale. A statement/question that requires alternative answers, strongly agree, agree, somewhat agree, disagree where each: strongly agree is given a score of 4, agree 3, somewhat agree 2, and disagree 1 (Sugiyono, 2002: 7).

Quantitative research maintains distance between the researcher and the object being studied. Quantitative research uses formal, standardized, and measurable instruments (Sukmadinata, 2006: 95) .

Sample population

The definition of population according to Sugiyono (2022:119) is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by researchers to be studied and then conclusions drawn. A sample is a small part of a population, so the population in this study is 375 Directorate General of Taxes employees, in determining the research sample using the Slovin formula for 40 samples .

Method of collecting data

Techniques are methods for searching for and obtaining data on variables in the form of notes, reports, and documentation. According to Sugiyono (2020:37), there are two main factors that influence the quality of research data: the quality of the research instrument and the quality of the results. In this study, The data collection technique used is the field research technique, carried out by going directly to the field using a questionnaire data collection tool which is distributed to respondents .

The data collection techniques used in this study are as follows:

Questionnaire

In this study, the author used a closed questionnaire (statements that were already available), where the author provided respondents with a choice of each statement submitted, so that respondents only had to mark (X) or mark (√) on each statement option they wanted .

Assessment of a series of research questionnaire statements that have been answered by respondents using the following research norms: A question is positive if the answer is: a) Strongly Agree Score 5 b) Agree Score 4 c) Quite Agree Score 3 d) Disagree Score 2 e) Strongly Disagree Score 1

Likert scale . The Likert scale is used to measure an individual's or group's attitudes, opinions, and perceptions about social events or phenomena. In this research, these social phenomena have been specifically defined by the researcher, and are hereinafter referred to as research variables.

Research Instruments

Research instruments: Organizational Culture (X1) , Communication (X2) and Employee Job Satisfaction variables (Y) is a questionnaire with a Likert scoring model filled out by respondents on the distributed questionnaire. The Likert scale consists of 5 (five) scales, namely Strongly Agree (SS), Agree (S), Quite Agree (CS), Disagree (TS) and Strongly Disagree (STS) .

Analysis Method

The analysis technique used in this study was quantitative analysis using statistics. Furthermore, to obtain and expedite data input, statistical software was used to support this research. The software used to support this research was SPSS (Statistical Product and Service Solutions) version 29. In SPSS, raw data that had been processed into numbers was input into SPSS, making it easier for the author to conduct this research.

Validity Testing

$$r_{xy} = \frac{n(\sum XY) - (\sum X)(\sum Y)}{\sqrt{n(\sum X^2) - (\sum X)^2} \cdot \sqrt{n(\sum Y^2) - (\sum Y)^2}}$$

The basis for decision making in validity testing is as follows :

- a.If the r value is positive and the r result is > r table , then the item or variable is valid.
- b. If the r value is negative and r result < r table or r result is negative > r table then the item or variable is invalid.

A questionnaire is declared valid if the r value obtained from the calculation results (r xy) is greater than the table r value (5%).

Instrument Reliability Test

According to Arikunto (2020:221), reliability refers to the degree to which an instrument is sufficiently reliable to be used using the Cronbach's Alpha formula. The formula used in this reliability test is as follows:

$$r_1 = \left[\frac{k}{(k-1)} \right] \left[\frac{S_t^2 - \sum p_i q_i}{S_t^2} \right]$$

The basis for decision making in the reliability test in this study is as follows: 1) If the r alpha value is positive and r alpha > r table , then the item or variable is reliable. 2) If the r alpha value is negative and r alpha < r table or r alpha is negative > r table , then the item or variable is not reliable.

Multiple Regression Analysis

Sugiyono (2019:277) proposed multiple linear regression analysis used to make predictions, how the value of a variable changes dependent if the value of the independent variable is increased or decreased. This analysis is used by involving two or more independent variables. between the dependent variable (Y) and the independent variables (X 1 , and X 2), This method is used to determine the strength of the influence between several factors. independent variables simultaneously with the dependent variable

$$\mu_{Y/X_1, X_2, \dots, X_n} = A + B_1X_1 + B_2X_2 + \dots + B_nX_n$$

technique used in this study was multiple linear regression. The analysis was conducted computerized using the computer program Statistical Product and Service Solutions (SPSS) Version 29 for Windows .

Hypothesis

The calculations or analysis in this study utilize the SPSS computer program for Windows 2 9. The test statistics used are:

F test

The F test statistic is used to determine simultaneously (multiple) the influence between Organizational Culture (X1) , Communication (X2) and Employee Job Satisfaction (Y) , with the test results being: 1) H o is accepted if F count < F table 2) H o is rejected if F count > F table .

T-test

To determine the influence of the independent variable individually (partially) on the dependent variable, the decision is to use a partial test (t-test) with the test decision being: 1) H0 is accepted if t count < t table 2) H0 is rejected if t count > t table .

1) Then to find out the magnitude of Organizational Culture (X 1), Communication (X 2) and Employee Job Satisfaction (Y) use the partial determination coefficient (r 2). If the r 2 for each independent variable is greater , the greater its contribution to the dependent variable and if there is a dependent variable with the largest r 2 number, the smallest probability and the highest calculated r , then the dependent variable has a large relationship to the independent variable .

F test

The F test is used to determine whether there is a simultaneous influence between the independent variables on the dependent variable. The F test formula according to Sugiyono (2019:190) is as follows:

$$F = \frac{R^2/k}{(1-R^2)/(n-k-1)}$$

Information:

F = F value (F count)

R2 = Multiple correlation coefficient

K = Number of independent variables

n = Sample size

The basis for making the decision is as follows: 1) If F count < F table , then H 0 is accepted. 1) If F count > F table , then H0 is rejected .

Coefficient of Determination

The definition of the coefficient of determination according to Andi Supangat (2018:350) is: " The coefficient of determination is a quantity to show the level of strength of the relationship between two or more variables in the form of a percentage (showing how much percentage of the diversity of y can be explained by the diversity of x), or in other words how much x can contribute to y."

Mudrajad Kuncoro (2021:100) states that the coefficient essentially measures the model's ability to explain variation in the dependent variable. The coefficient of determination is between zero (0) and one (1). A small r2 value indicates that the independent variables' ability to explain variation is very limited. A value close to one indicates that the independent variables provide almost all the information needed to predict variation in the dependent variable.

The magnitude of the relationship between the variables "X 1 " and "X 2 " with the variable "Y" can be determined by using the coefficient of determination analysis, which is obtained by squaring the correlation coefficient. Based on the definition above, the coefficient of determination is part of the total diversity of the dependent variable that can be calculated by the diversity of the independent variable calculated with the coefficient of determination with the basic assumption that other factors outside the variable are considered fixed or constant. To determine the value of the coefficient of determination, it can be calculated using the formula:

$$K_d = r^2 \times 100\%$$

Information:

Kd = Value of coefficient of determination

r = Correlation coefficient value

RESULTS AND DISCUSSION

The quantitative data that has been compiled, through the distribution of questionnaires or surveys that the researcher has conducted, becomes the average value of Organizational Culture (X1), Communication (X2) and Employee Job Satisfaction (Y) and is analyzed using parametric statistics with the program SPSS Release 29.00 For Windows, namely to find out whether each variable studied has a positive influence on Work Effectiveness or vice versa. The data was analyzed using the regression analysis command (option) found on the SPSS main menu. The values in each SPSS output are described as follows:

Multiple Linear Regression Test

a) The Influence of Organizational Culture on Employee Job Satisfaction in the Directorate General of Taxes

coefficients table, the results of the t-test, the calculated t-value for the Organizational Culture variable (X1) is 4.067, while the t-table value for n = 40 is 2.021. So the calculated t-value > t-table or 4.067 > 2.021, then H₀ is rejected and H_a is accepted, it can be stated that Organizational Culture (X1) has a significant effect on Job Satisfaction (Y). b) Influence Communication on Employee Job Satisfaction in the Directorate General of Taxes.

- value The results of the t-test, the calculated t-value for the Communication variable (X2) is 4.194, while the t-table value for n = 40 is 2.021. So the calculated t-value > t-table or 4.194 > 2.021, then H₀ is rejected and H_a is accepted, it can be concluded that partially the Communication variable (X2) has an effect on Job Satisfaction (Y).

F test

From the test results ANOVA obtained the calculated F value of 42.098 which is greater than the f table value for N = 40 of 2.84 or 42.098 > 2.84 with a significance level of 0.000 because 0.000 < 0.05, it can be said that Organizational Culture (X1) and communication (X2) together or simultaneously have a positive effect on Job Satisfaction (Y).

Coefficient of Determination

Based on the Model Summary table, the R Square value is 0.678. This shows that 67.8% of Organizational Culture (X1) and communication (X2) together influence Job Satisfaction (Y), while the remaining 32.2% is influenced by other factors not examined in this study.

CONCLUSION

There is an influence of Organizational Culture on Job Satisfaction, this can be seen from the results of the t-test, the calculated t-value for the Organizational Culture variable (X1) is 4.067, while the t-table value for n = 40 is 2.021. So the calculated t > t-table or 4.067 > 2.021, then H₀ is rejected and H_a is accepted, it can be stated that Organizational Culture (X1) has a significant effect on Job Satisfaction.

There is an influence of communication on job satisfaction, this can be seen from The results of the t-test, the calculated t-value for the Communication variable (X2) is 4.194, while the t-table value for n = 40 is 2.021. So the calculated t-value > t-table or 4.194 > 2.021

, then H_0 is rejected and H_a is accepted, it can be concluded that partially the Communication variable (X_2) has an effect on Job Satisfaction (Y).

Test ANOVA obtained the calculated F value of 42.098 which is greater than the f table value for $N = 40$ of 2.84 or $42.098 > 2.84$ with a significant level of 0.000 because $0.000 < 0.05$, it can be said that Organizational Culture (X_1) and communication (X_2) together or simultaneously have a positive effect on Job Satisfaction (Y), with an R Square value of 0.678. This shows that 67.8 % of Organizational Culture (X_1) and communication (X_2) together have an effect on Job Satisfaction (Y), while the remaining 32.2% is influenced by other factors not examined in this study).

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