E-ISSN: 2721-303X
P-ISSN: 2721-3021

DINASTI INTERNATIONAL JOURNAL OF ECONOMICS,
FINANCE AND ACCOUNTING (DIJEFA)

https://dinastipub.org/DIJEFA

DOI: https://doi.org/10.38035/dijefa.v5i3

Received: 29 July 2024, Revised: 10 August 2024, Publish: 01 September 2024

https://creativecommons.org/licenses/by/4.0/

Analysis of Customer Resistance to Internet Network Tariffs at Plasa Telkom Gunungsitoli

Desman Gea¹, Ayler Beniah Ndraha^{2*}, Peringatan Harefa³, Eliyunus Waruwu⁴

¹University Of Nias, North Sumatra, Indonesia, <u>desmanngea12@gmail.com</u>

²University Of Nias, North Sumatra, Indonesia, <u>aylerndraha@gmail.com</u>

³University Of Nias, North Sumatra, Indonesia, peringatan.har@gmail.com

⁴University Of Nias, North Sumatra, Indonesia, <u>eliyunuswaruwu@unias.ac.id</u>

*Corresponding Author: aylerndraha@gmail.com

Abstract: This research aims to analyze customer resistance to the internet network tariff policy at Plasa Telkom Gunungsitoli, focusing on the inconsistency of tariffs applied by PT Telekomunikasi Indonesia. Using a descriptive qualitative approach, this study collected primary data through direct interviews and secondary data from documentation, and analyzed the data using the Miles and Huberman model. The results show customer dissatisfaction with tariff inconsistency and service quality that does not match the price paid, leading to customer resistance. The findings also highlight the importance of transparency, improved service quality, and responsiveness to complaints in maintaining customer trust and satisfaction. In addition, incentivizing loyal customers and effective information management are important strategies in overcoming customer resistance. In conclusion, to deal with customer resistance, PT Telekomunikasi Indonesia needs to adopt a holistic approach that includes tariff policy transparency, service quality improvement, and continuous policy evaluation. The implementation of this strategy will increase customer satisfaction and strengthen the company's reputation as a leading telecommunications service provider.

Keyword: Inconsistency, Customer Satisfaction, Tariff Policy, Resistance

INTRODUCTION

The development of an increasingly advanced era is always accompanied by the evolution of increasingly sophisticated mindsets, behaviors, and technology. As a result of these developments, the economic sector, information, and public knowledge of a product can lead to increasingly fierce competition between one company and another. Therefore, companies must be able to offer various advantages to face competition by creating quality products that match customer desires. This is in accordance with the opinion of Yolanda Popi (2018) in her research entitled "Analysis of Change Resistance to Product Rates in Small, Medium and Large-Scale Sugar Production Industry Companies", which states that products are a vital element for companies, both in terms of quality and service to customers.

In this era of globalization, development from time to time has progressed rapidly, one of which is in technology. The advancement of human resources allows the creation of extraordinary technologies, such as information technology and telecommunications. Now, time and place are no longer a limitation for humans. Genita Lumintang (2021) in her research entitled "Factors that Cause Resistance to Organizational Change at PT Pertamina (Persero) Integrated Terminal Bitung" states that in the past information spread took a long time, but thanks to advances in information technology, information can now be sent or spread in seconds. Information can be obtained from all sources without restrictions.

PT Telekomunikasi Indonesia is one of the internet service providers in Indonesia with internet service products. In 2015, PT Telekomunikasi Indonesia officially launched its new product, Indihome (Indonesia Digital Home) Fiber, which replaced the Speedy product. Indihome Fiber provides three services at once: internet, landline, and pay television. Indihome's subscription is tied to a contract, which is not only done on a monthly basis but can also increase the customer to keep the subscription with a validity period of one year. If the customer unsubscribes before the contract is completed, the customer must perform the Indihome subscription termination procedure at the nearest Telkom Plasa. According to Telkom, Indihome Fiber is a leading service using fiber optic technology that offers a triple play consisting of home internet (fixed broadband internet), home phone (fixed phone), and interactive TV (useeTV). Fiber internet/high speed internet is a high-speed internet service that has the advantage of being faster, stable, reliable, and sophisticated.

In addition, Plasa Telkom Gunungsitoli is also often a place for customers to get solutions or solve problems related to Telkom services. The customer service team at Plasa Telkom Gunungsitoli is ready to assist customers in resolving complaints, providing information, and providing technical support if needed. According to Rusydi (2018), a customer is someone who comes or has a habit of buying something from a seller. These habits include purchasing and payment activities for a number of products that are carried out repeatedly. Customers have an important role in a market economy, as the demand generated by them drives production, distribution, and overall economic growth.

In customer-company relationships, it is important to maintain good relationships with customers and provide satisfactory services. Understanding customer needs and preferences, providing a positive experience, and handling complaints or problems quickly and effectively are important factors in retaining customers and building their loyalty. Companies often try to overcome customer resistance with various strategies, such as improving product or service quality, better communicating product benefits, offering more competitive prices, providing adequate return policies, improving interactions with customers, or providing incentives for loyal customers. Muhammad Arief J (2018) in his research entitled "Analysis of Factors Affecting Assessment Inconsistency between Products and Companies in the Cigarette Industry" says that rewarding customer loyalty can be done by providing discounts, free products or samples, or incentives to customers.

Customer resistance refers to consumer attitudes or actions that indicate dissatisfaction or rejection of a particular product, service, or brand. This can happen for several reasons, such as a mismatch between customer expectations and product or service performance, perceptions of inappropriate prices, communication problems, previous disappointments, or strong competition in the market. Based on previous research by Agus Apriyanto (2021) entitled "Comparison of the Resistance Level of Handsanitizer Products with Hand Soap to Bacteria Found on Hands" states that customer resistance can be expressed in various ways, such as direct complaints to the company, reducing purchases, switching to competing brands or products, giving negative reviews, or even spreading negative information about products or services to others.

As a customer of Plasa Telkom Gunungsitoli, the various services offered include telecommunication services, cable TV services, telecommunication equipment sales, and customer service. Telecommunication services include fixed telephony, broadband internet, and other data services that can be used by customers. Cable TV services, such as Indihome, provide high-quality and diverse television channels, fast internet networks, and home phone services. Plasa Telkom also sells various telecommunications equipment, such as modems, network devices, and other accessories. Customer service at Plasa Telkom is ready to assist in troubleshooting, providing information, and answering questions related to the services used.

The following is data on the choice of Indihome internet packages at Plasa Telkom Gunungsitoli in providing internet services:

Triple Play Package (high-speed internet, usee TV, telephone)

- a. 20 Mbps speed, price Rp. 375,000/month, installation fee Rp. 165,000
- b. 50 Mbps speed, price Rp. 590,000/month, installation fee Rp. 165,000
- c. 100 Mbps speed, price Rp. 945,000/month, installation fee Rp. 165,000

From this data, it can be seen that there are various package options and speeds offered by Plasa Telkom Gunungsitoli. Customers want network access to remain stable and experience no problems when using technological devices such as cellphones, televisions, laptops, computers, and other types of electronics. In order to maintain customer satisfaction in using the network, many people want to install the Indihome network in their homes to anticipate excessive internet quota purchases. With the Indihome internet network, customers feel satisfied accessing the internet comfortably.

However, researchers found various negative responses from Indihome customers. Plasa Telkom Gunungsitoli customers complained about Indihome's inconsistent internet network tariff policy. The following is a table of complaints obtained from the test results of the level of customer satisfaction with the internet network tariff provided by Plasa Telkom Gunungsitoli:

- 1. Tika Ainun Sari Jambak, telecommunication services: Complaints about the Indihome telecommunications service tariff which should be Rp. 375,000 / month, but the payment is Rp. 395,000 / month.
- 2. Helda Yuniar Syah Telaumbanua, telecommunication service: Same complaint as Tika Ainun Sari Jambak.
- 3. Ardimas Zalukhu, cable TV service: Complaint about the cable TV service tariff and quality. The previous tariff was Rp. 250,000/month, but continues to increase by Rp. 5,000/month, although the quality of cable TV is inadequate.

Based on the table above, there are several customer complaints about the service tariff policy offered by Plasa Telkom Gunungsitoli. The tariff policy on a product should be balanced with the quality of services or products offered, as stated by Yolanda Popi (2018) in her research. The problems that occur at Plasa Telkom Gunungsitoli depart from consumer complaints regarding the tariff policy that should be resolved by Plasa Telkom Gunungsitoli, because this relates to the level of customer satisfaction with the products and services offered. The author considers that this problem is very important to solve. By paying attention to this problem, the author is interested in conducting research on customer resistance to the inconsistency in the implementation of internet network tariff policies that are uncertain every month. Thus, the author is interested in raising the title "Analysis Of Customer Resistance To Internet Network Tarifs At Plasa Telkom Gunungsitoli".

METHOD

In this research, a descriptive approach is used to understand and describe existing phenomena, in accordance with the views of Moleong (2018) who emphasizes the

importance of the approach in research from problem formulation to conclusion. This research is qualitative research, as the data is non-numerical and requires in-depth interpretation from interviews and observations, in line with Sugiyono's (2018) opinion. The main variable analyzed is resistance, defined by Scott (2021) as the actions of aggrieved parties to resist or soften the demands that burden them. Indicators of resistance include work habits, economics, perceptions of information, individual values, and security factors, as outlined by Syamsul Maarif (2019). This research was conducted at Plasa Telkom Gunungsitoli with primary data sources from direct interviews and secondary data from documentation. The main research instrument was the researcher himself, who collected data through observation, interviews, and documentation. The data analysis technique follows the Miles and Huberman (2020) model, which includes data reduction, data presentation, and conclusion drawing. Data reduction involves simplifying and organizing data for valid inference, data presentation involves systematically arranging information to facilitate analysis, and inference drawing is iterative throughout the research process to ensure validity and robustness of findings.

RESULTS AND DISCUSSION

Results

Technological development and globalization have brought significant changes in various aspects of life, including in the world of business and public services. PT Telekomunikasi Indonesia, with its flagship product Indihome, is a clear example of how companies can utilize advanced technology to meet consumer needs for high-quality internet services. However, although the technology offered by Indihome has various advantages such as high speed and stability, this research found that there is resistance from customers to the inconsistency of the applied tariffs.

1. Customer Dissatisfaction with Service Tariffs

The results showed that one of the main sources of customer dissatisfaction was the inconsistent tariff policy. Some customers reported that the monthly tariff they paid was often higher than promised. Tika Ainun Sari Jambak and Helda Yuniar Syah Telaumbanua, for example, complained that the monthly tariff that was supposed to be Rp. 375,000 often changed to Rp. 395,000. This uncertainty led to frustration and distrust of the company.

Buulolo et al. (2022) state that transparency in tariff setting is critical to maintaining customer trust. When customers feel that they are being charged rates that are not what was promised, they are likely to feel betrayed and lose trust in the company. This can lead to greater resistance, both in the form of direct complaints and through social media, which can damage the company's reputation.

2. Service Quality and Customer Complaints

In addition to fare issues, service quality is also a major concern for customers. Ardimas Zalukhu complained that cable TV tariffs continue to rise while service quality remains poor. This suggests that there is a mismatch between the price customers pay and the value they receive. According to Caniago et al. (2022), in public service evaluation, it is important to ensure that the price paid by customers is proportional to the quality of service received. When there is a mismatch, customers will feel aggrieved and this may exacerbate their resistance to tariff changes or other policies implemented by the company.

3. The Importance of Good Relationships between Companies and Customers

This research also emphasizes the importance of maintaining good relationships between companies and customers. Customers are valuable assets for companies, and maintaining their satisfaction and loyalty is key to long-term success. Gea et al. (2023)

suggest that proactive organizational attitudes and culture in responding to customer complaints can improve the quality of public services. In the context of PT Telekomunikasi Indonesia, this means that the company should be more responsive to customer complaints about tariffs and service quality. Thus, the company can reduce customer resistance and build better relationships with them.

4. Return Policies and Incentives for Loyal Customers

To overcome customer resistance, companies often adopt various strategies, including adequate return policies and incentivizing loyal customers. Harefa & Ndraha (2023) point out that incentives such as discounts or free products can be an effective tool for maintaining customer loyalty. In the case of Indihome, providing incentives to loyal customers and being transparent in tariff policies can help reduce dissatisfaction and resistance.

5. Impact of Technology on Information Dissemination and Customer Satisfaction

Advances in information technology enable the rapid and widespread dissemination of information. However, this also means that customer complaints can easily become public and affect the general perception of the company. Laia et al. (2023) highlight that companies must be proactive in managing information and responding quickly to customer complaints to maintain a positive image. For PT Telekomunikasi Indonesia, this means that they need to be faster in handling tariff and service quality complaints to avoid greater negative impacts. This section must answer the problems or research hypotheses that have been formulated previously.

Discussion

Customer resistance to the Indihome tariff policy is a challenge that PT Telekomunikasi Indonesia must address immediately. Customer dissatisfaction arising from tariff inconsistency not only threatens customer satisfaction but also has the potential to damage the company's reputation in the long run. In more depth, the following is an elaboration of each point identified in this research:

Transparency and Consistency in Tariff Policy

Transparency in tariff policy is a fundamental essence in maintaining customer trust. When customers feel that they are being charged inconsistently, this can lead to feelings of distrust and suspicion towards the company. Buulolo et al. (2022) suggest the importance of transparency in tariff setting, where companies should provide clear and detailed information regarding the reasons behind tariff changes. This will help reduce uncertainty and increase customer trust.

Transparency also involves proactive information sharing. PT Telekomunikasi Indonesia should use a variety of communication channels to ensure that customers are kept up to date with tariff policies. Notifications via email, SMS, mobile applications, and the company's official website can be used to communicate tariff changes and the reasons behind them. This way, customers do not feel surprised by unexpected changes.

Improving Service Quality

Improving service quality is the next important step after tariff transparency. Customers should feel that the value they get is worth the cost they spend. Caniago et al. (2022) emphasized that service quality should be a top priority to maintain customer satisfaction. Service quality not only includes stable internet speed but also includes responsive technical support, regular network maintenance, and the provision of additional services that are beneficial to customers. To ensure service quality improvement, PT Telekomunikasi

Indonesia needs to conduct regular evaluations of network performance and customer service. The use of advanced technologies such as big data and analytics can assist in monitoring service performance in real-time and identifying areas that require improvement. In addition, regular training for customer service staff and field technicians can ensure that they are always ready to provide the best service.

Responsive to Customer Complaints

Responding quickly and effectively to customer complaints is key in maintaining good customer relationships. Gea et al. (2023) showed that a proactive attitude in responding to complaints can improve the quality of public services and reduce resistance. PT Telekomunikasi Indonesia must ensure that the customer service team at Plasa Telkom Gunungsitoli and all other units are ready to handle complaints quickly and efficiently.

A well-structured complaint management system can help with this. With an automated ticketing system in place, every complaint can be tracked and responded to quickly. In addition, providing various channels for customers to submit complaints, such as call centers, email, online chat, and social media, will make it easier for customers to access assistance. Monitoring and analyzing complaints is also important to identify patterns of recurring problems and take necessary preventive measures.

Incentives and Rewards for Loyal Customers

Providing incentives and rewards to loyal customers can help increase their loyalty. Harefa & Ndraha (2023) suggest that providing discounts, free products, or additional services as a form of reward for customer loyalty can be very effective. These incentives not only increase customer satisfaction but also encourage them to remain loyal to the company's services.

A well-designed loyalty program can provide various benefits to customers. For example, a points program that can be exchanged for discounts or attractive gifts, exclusive access to special promotions, or priority service in customer support. In addition, holding an annual award event for loyal customers can also be an effective way to show the company's appreciation for their loyalty.

Information and Reputation Management

In the digital age, the rapid and widespread dissemination of information can have a significant impact on a company's reputation. Laia et al. (2023) emphasized the importance of effective information management to avoid the negative impact of poorly handled customer complaints. PT Telekomunikasi Indonesia must be proactive in managing information and maintaining their reputation. A good reputation management strategy involves regularly monitoring social media and review platforms to identify and respond to customer complaints quickly. A well-trained PR team should be ready to respond to emerging issues and provide necessary clarifications to avoid the spread of misinformation. In addition, transparency in crisis communication is also important to rebuild customer trust in the event of a major issue.

A Holistic Approach to Overcoming Customer Resistance

To effectively overcome customer resistance, PT Telekomunikasi Indonesia should take a holistic approach that covers all the aspects that have been discussed. Halawa et al. (2022) pointed out that adaptations and changes in the company's work system must be made as a whole to face the existing challenges. This approach involves synergy between various departments within the company to ensure that all aspects of service and tariff policies are well managed.

A holistic approach means not just focusing on one issue but looking at the whole system and how each part is interconnected. For example, the tariff policy should be linked to the service quality improvement strategy, while the complaint management system should be integrated with the customer loyalty program. Thus, each action taken will support each other and have a greater positive impact.

Policy Evaluation and Adjustment

Continuous evaluation and adjustment of policies based on customer feedback is a very important process. Halawa et al. (2023) suggest that regular evaluation and timely adjustments can assist companies in maintaining customer satisfaction and reducing resistance. PT Telekomunikasi Indonesia should implement a system that enables real-time feedback collection and data analysis to identify trends and areas that require improvement.

The evaluation process may involve customer satisfaction surveys, focus group discussions (FGDs), and complaint data analysis. The data collected should be thoroughly analyzed to identify the root causes of problems and develop effective solutions. In addition, companies should be willing to make necessary policy changes based on evaluation findings to ensure that the policies implemented are always relevant and effective in meeting customer needs.

CONCLUSION

This research highlights the importance of transparency, service quality, responsiveness to complaints, incentivization, information management, and a holistic approach in overcoming customer resistance to tariff policies at PT Telekomunikasi Indonesia. By implementing these strategies, the company can increase customer satisfaction, build loyalty, and maintain a positive reputation in the market.

Transparency in tariff policy, improved service quality, and responsiveness to customer complaints are important steps that the company should take. In addition, providing incentives and rewards to loyal customers and effective information management are also important for maintaining good customer relations. A holistic approach in overcoming customer resistance and continuous evaluation and adjustment of policies will help the company face challenges and ensure business sustainability in the future.

Thus, PT Telekomunikasi Indonesia can strengthen its position as a leading telecommunications service provider that is able to meet customer needs and expectations consistently and sustainably.

REFERENCES

- Apriyanto, A. (2021). Comparison of the level of resistance of hand sanitizer products with hand washing soap against bacteria found on hands. Publisher.
- Arief, M. J. (2018). Analysis of factors affecting valuation inconsistencies between products and companies in the cigarette industry. Publisher.
- Buulolo, et al. (2022). Analysis of SISKUDES implementation in Sinar Baho Village, Lahusa District. Journal of Empowering Management for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43993
- Caniago, A. P. et al. (2022). The role of the sub-district in evaluating Ladara village funds in Tuheumberua sub-district, North Nias Regency (Ladara village case study). Simantek Scientific Journal, 6(4).
- Eliyunus Waruwu, et al. (2023). Human resource planning and development. Malang: Future Science.
- Fandi Zulfian Zebua et al. (2022). Evaluation of the implementation of the village financial system (SISKEUDES) in Orahili Tumori Village. Journal of Empowering Management

- for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43989
- Gea, F., Harefa, P., Lase, H., & Ndraha, A. B. (2023). The influence of attitudes and organizational culture on public services at the Gunungsioli City Fisheries Service. Innovative: Journal of Social Science Research, 3(6), 1208-1223. https://doi.org/10.31004/innovative.v3i6.6385
- Gea, R. P., Ndraha, A. B., Hulu, F., & Waruwu, S. (2023). Analysis of the urgency of the teacher talent management system at UPTD SD Negeri 074056 Dahana Humene, Gunungsitoli Idanoi District, Gunungsitoli City. JMBI UNSRAT (Scientific Journal of Business Management and Innovation of Sam Ratulangi University), 10(3), 2183-2193. https://doi.org/10.35794/jmbi.v10i3.53501
- Gulo, B., Waruwu, M. H., Mendrofa, S. A., Ndraha, A. B., & Lahagu, P. (2023). Analysis of information technology implementation in improving the effectiveness of community services at the Population and Civil Registration Office of West Nias Regency. Innovative: Journal of Social Science Research, 3(6), 1236-1247. https://doi.org/10.31004/innovative.v3i6.6386
- Halawa, P. A., Ndraha, A. B., Lase, H., & Mendrofa, Y. (2023). The role of community in human resource planning in Dahana Tabaloho Village government, Gunungsitoli City. JMBI UNSRAT (Scientific Journal of Business Management and Innovation of Sam Ratulangi University), 10(3), 2119-2132. https://doi.org/10.35794/jmbi.v10i3.53454
- Halawa, S. J. et al. (2022). The dynamics of changes in employee professionalism as a form of adaptation to the new work system in business places in Gunungsitoli City. Journal of Empowering Management for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43997
- Harefa, A., & Ndraha, A. B. (2023). Evaluation of planning in organizational development with implications for improving the economy of the Nias islands community through the Osseda Faolala Perempuan Nias consumer cooperative. JMBI UNSRAT (Scientific Journal of Business Management and Innovation of Sam Ratulangi University), 10(3), 1836-1846. https://doi.org/10.35794/jmbi.v10i3.52458
- Hasan Toyib et al. (2022). Human resource collaboration in achieving LKPJ performance targets and objectives at the Nias Regency Food Security, Agriculture and Fisheries Office. Journal of Empowering Management for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43995
- Hia, I. M., & Ndraha, A. B. (2023). The urgency of training in human resource development at the Nias Heritage Museum. JMBI UNSRAT (Scientific Journal of Business Management and Innovation of Sam Ratulangi University), 10(2), 1620-1630. https://doi.org/10.35794/jmbi.v10i2.51797
- Kasih, M. I. et al. (2022). Strengthening communication between the village government and BPD to produce quality village regulation products in Lolozasai Village, Gido District. Journal of Empowering Management for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43992
- Laia, A. N., Ndraha, A. B., Buulolo, N. A., & Telaumbanua, E. (2023). Evaluation of early childhood non-formal education learning system at Sempoa SIP TC Gunungsitoli. *Innovative: Journal of Social Science Research, 3(6), 6889-6904. https://doi.org/10.31004/innovative.v3i6.7283
- Laia, S., Halawa, O., & Ndraha, A. B. (2023). Analysis of the implementation of employee recruitment planning at the Nias Heritage Museum in Gunungsitoli City. JMBI UNSRAT (Scientific Journal of Business Management and Innovation of Sam Ratulangi University), 10(2), 1668-1681. https://doi.org/10.35794/jmbi.v10i2.51904

- Laoli, A., Waruwu, E., Ndraha, A. B., & Zebua, D. I. (2023). Gender differences in college students' achievement in teaching English as a foreign language using inquiry-based learning. Journal of Education and E-Learning Research, 10(4), 666-673. https://doi.org/10.20448/jeelr.v10i4.5047
- Lase, Y., & Ndraha, A. B. (2023). Analysis of the urgency of training in developing the competence of state civil apparatus (ASN) in Gunungsitoli District Court. JMBI UNSRAT (Scientific Journal of Business Management and Innovation of Sam Ratulangi University), 10(3), 1804-1814. https://doi.org/10.35794/jmbi.v10i3.52456
- Lumintang, G. (2021). Factors that cause resistance to organizational change at PT Pertamina (Persero) Integrated Terminal Bitung. Publisher.
- Minta Indah Laoli et al. (2022). Implementation of SIPD in regional financial management in Nias Regency Government (Case study of BPKPD as the leading budgeting sector). Journal of Empowering Management for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43987
- Ndraha, A. B. (2023). Optimizing public services: Reconstructing the discordant relationship between local leaders to foster harmony (A case study of Indonesia). Journal of Digitainability, Realism & Mastery (DREAM), 2(07), 18-34. https://doi.org/10.56982/dream.v2i07.143
- Ndraha, A. B. (2023). Transformation of MSMEs: Pentahelix model and innovation in business license policy implementation in the era of industrial revolution 4.0. Surabaya: Pustaka Aksara.
- Ndraha, A. B., & Uang, D. P. (2022). Camat's leadership in increasing community participation in development in the era of disruption and social society 5.0 (Case study districts at Nias Regency). Journal of Digitainability, Realism & Mastery (DREAM), 1(01), 55-66. https://doi.org/10.56982/journalo.v1i01.23
- Palindungan Lahagu, Ayler Beniah Ndraha, & Odaligoziduhu Halawa. (2023). The effect of self-efficacy on employee career planning with career motivation as a mediating variable at the Medang Deras sub-district office, Batu Bara Regency. Metadata Scientific Journal, 5(3), 1-18. https://doi.org/10.47652/metadata.v5i3.390
- Popi, Y. (2018). Analysis of change resistance in product tariffs in small, medium and large-scale sugar production industry companies. Publisher.
- Rusydi. (2018). Analysis of change resistance to product tariffs in small, medium and large-scale sugar production industry companies. Publisher.
- Telaumbanua, S. K., Hulu, P. F., Gea, J. B. I. J., & Ndraha, A. B. (2024). The effect of implementing standard operating procedures (SOP) for issuing cover letters on community satisfaction at the Village Office. Journal of Management, Business and Accounting (JUMBA), 2(01), 21-30. https://doi.org/10.54783/jumba.v2i01.301
- Telaumbanua, S. et al. (2022). Factors affecting the performance of honorary employees at the Public Housing and Settlement Area Office of Nias Regency. Journal of Empowering Management for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43999
- Telaumbanua, S. et al. (2022). Information System and Village Financial Management. Journal of Empowering Management for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43998
- Waruwu, F., Ndraha, A. B., & Harefa, A. (2023). Evaluation of village financial management in the Hiliweto Village Government, Gido District, Nias Regency. Innovative: Journal of Social Science Research, 3(6), 1540-1554. https://doi.org/10.31004/innovative.v3i6.6387

Waruwu, S. et al. (2022). Technology development to support village financial management in Indonesia. Journal of Empowering Management for Business and Administration (EMBA), 10(4). https://doi.org/10.35794/emba.v10i4.43996