DIJEFA: Dinasti International Journal of Economics, Finance & Accounting
E-ISSN: 2721-303X
P-ISSN: 2721-3021
https://dinastipub.org/DIJEFA dinasti.info@gmail.com +62 811 7404 455

DOI: https://doi.org/10.38035/dijefa.v6i5.5277
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Received: 23 July 2025 | **Revised:** 12 October 2025 | **Accepted:** 25 October 2025

The Influence of Management Control and Leadership Style on Good Corporate Governance with Organizational Commitment as a Mediating Variable (Empirical Study at PT Paraduta Servis Indonesia)

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Abstract: This study aims to determine the effect of management control and leadership style on good corporate governance, with organizational commitment as a mediating variable. Data collection methods used Google Forms, and the study population consisted of 220 employees of PT Paraduta Servis Indonesia. Data analysis used *Structural Equation Modeling.* (SEM), validity test, reliability test, and hypothesis test. In this study, the validity test of all scales is declared valid, this is because the factor *loading* value (in the *Original sample column*) is more than 0.5 and the *probability value* (P *values*) is below 0.05. The variable reliability test is also declared reliable because the value of each variable is above the minimum value of 0.70. The hypothesis test of this study shows that management control has a significant effect on *Good Corporate Governance* (GCG), leadership style has a significant effect on *Good Corporate Governance* (GCG), organizational commitment has a significant effect on *Good Corporate Governance* (GCG), this can be seen from the P *values* less than 0.05, so the hypothesis is accepted. Management control through organizational commitment has a significant effect on *Good Corporate Governance* (GCG), leadership style through organizational commitment has a significant effect on *Good Corporate Governance* (GCG). This can be seen from the P Value is less than 0.05, so the hypothesis is accepted.

Keywords: Good Corporate Governance, Organizational Commitment, Management Control, Leadership Style.

INTRODUCTION

Good Corporate Governance (GCG) is the primary foundation for creating transparent, accountable, and sustainable companies. Amidst increasingly complex global business dynamics, GCG implementation is crucial for maintaining stakeholder trust and preventing corrupt practices and irregularities that could harm companies and the wider community. Data from the Asian *Corporate Governance Association* (ACGA) shows that approximately 67% of

companies in Indonesia have not met adequate financial reporting transparency standards, while 45% of corporate fraud cases are related to weak internal oversight. This indicates that the management control systems and leadership styles implemented in companies are still not optimal in supporting good GCG practices.

GCG is a system of good and proper corporate management that upholds the principles of transparency, accountability, responsibility, independence, and fairness. The implementation of GCG is crucial for building public trust and increasing a company's competitiveness in the global market (Siciliani & Hurst, 2004) . The implementation of sound GCG principles not only improves company performance but also impacts risk management and corporate reputation. In this context, GCG implementation is crucial for a company's sustainability and competitiveness in the market (Pratiwi & Pamungkas, 2020) .

According to Putra and Sugiyono (2019) , GCG aims to create a company that is transparent, accountable, responsible and fair in managing company resources and operations. The fundamental problems faced in the implementation of GCG encourage the need for a deeper understanding of the internal factors that influence it. One important factor in realizing GCG is management control, which functions to ensure that organizational activities are in line with established strategic objectives.

According to Manossoh (2016) , effective management control can minimize the risk of budget deviations and increase the company's operational accountability. However, in practice, many companies still experience difficulties in implementing a comprehensive and adaptive control system to changes in the business environment. According to Straub and Zecher (2013), management control is a process by which managers influence other organizational members to implement organizational strategies. A good management control system encourages efficiency, reduces deviations, and increases accountability within the organization. Organizations that do not have a good management control system will face difficulties in managing resources efficiently and effectively, and are at risk of deviations in policy implementation. Therefore, implementing a good control system is important for organizations to survive and thrive in a constantly changing environment.

In addition to management control, leadership style also plays a crucial role in the successful implementation of GCG. A democratic leadership style, which encourages participation and openness in decision-making, aligns with the principles of fairness and transparency in GCG. However, organizational culture in Indonesia is still heavily influenced by paternalistic and authoritarian leadership styles, where strategic decisions are often made unilaterally by leaders without involving other parties. Leadership style concerns how leaders influence, motivate, and direct subordinates in achieving organizational goals. According to Judge and Robbins (2017) , a transformational leadership style, for example, can create a strong commitment to organizational values, including GCG principles. Transformational leadership, as proposed by Bass and Avolio (1994) , plays a role in inspiring and motivating employees to behave in accordance with ethical and organizational values. Leaders who are able to create an open, fair, and responsible work environment will encourage the creation of good corporate governance.

However, the relationship between management control and leadership style on GCG is not always straightforward. While management control and leadership style are suspected of influencing GCG, previous studies have shown mixed and inconsistent results. Some studies found a significant relationship between management control and GCG, while others showed a weak or insignificant effect. A similar finding applies to the influence of leadership style on GCG. This inconsistency indicates that there are intervening variables that need to be considered in explaining this relationship.

One variable that can strengthen this relationship is organizational commitment. Organizational commitment plays a crucial role in supporting good corporate governance. In

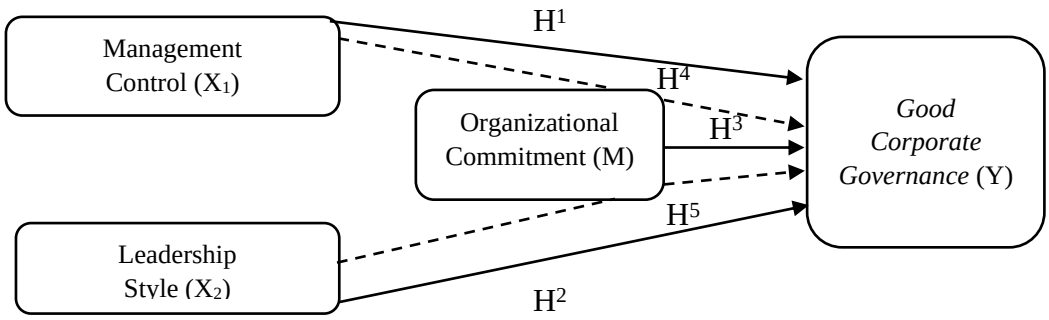
this study, organizational commitment serves as a mediating variable. which links the influence of management control and leadership style on the implementation of GCG principles. Organizational commitment describes the degree of an employee's attachment to the organization, which is reflected in the desire to contribute maximally and maintain the continuity of the working relationship (Meyer & Allen, 1991) . Individuals who have high commitment tend to show loyalty, compliance with organizational rules, and a willingness to work beyond formal expectations to achieve common goals.

Thus, this study uses PT Paraduta Servis Indonesia as an empirical study object to examine how management control mechanisms and leadership styles can improve GCG quality by strengthening organizational commitment. This research is expected to provide practical contributions in the form of recommendations for human resource management and strengthening management systems that can support transparent, accountable, and integrity-based corporate governance.

Based on the description above, this company still faces challenges in implementing GCG principles, especially in management control and leadership style as well as organizational commitment as a mediating variable. Therefore, this study aims to analyze the influence of management control and leadership style on *Good Corporate Governance* with organizational commitment as a mediating variable in an empirical study at PT Paraduta Servis Indonesia. Based on the problems that have been described, the formulation of the problem in this study is:

1. Does management control affect *Good Corporate Governance* at PT Paraduta Servis Indonesia?
2. Does leadership style influence *Good Corporate Governance* at PT Paraduta Servis Indonesia?
3. Does organizational commitment influence *Good Corporate Governance* at PT Paraduta Servis Indonesia?
4. Does organizational commitment mediate the influence of management control on *Good Corporate Governance* at PT Paraduta Servis Indonesia?
5. Does organizational commitment mediate the influence of leadership style on *Good Corporate Governance* at PT Paraduta Servis Indonesia?

Based on the theory described above, the research thinking scheme can be described as follows: Figure 1.1



METHODS

This study uses a quantitative approach with a causal-comparative design (*explanatory research)*, namely research that aims to explain the causal relationship between independent variables (exogenous), mediating variables, and dependent variables (endogenous). In this study, the exogenous variables consist of management control and leadership style, while the

mediating variable is organizational commitment, and the endogenous variable is *Good Corporate Governance* (GCG).

According to Sugiyono (2017) , research methods are scientific ways to obtain information. data with objective And utility certain. Method study It is also a theoretical analysis of a method or method. Research is a systematic investigation to increase knowledge, and it is also a systematic and organized effort to investigate a specific problem that requires an answer. In this study, the author used a quantitative method.

Source data Which in use in study This divided become two, namely data primary And data secondary, data primary Which in get from PT Paraduta Servis Indonesia. Meanwhile, secondary data was used by researchers obtained from previous studies, documents, and so on. Data was obtained directly from respondents through the distribution of closed questionnaires to employees of PT Paraduta Servis Indonesia. Primary data was used to measure respondents' perceptions of management control, leadership style, organizational commitment, and *Good Corporate Governance* (GCG).

The location of this research is PT Paraduta Servis Indonesia. PT Paraduta Servis Indonesia was chosen as the research object because the company has implemented a fairly complex management control system and managerial leadership practices to support good corporate *governance.* Data collection in this study was carried out from June to July 2025 at PT Paraduta Servis Indonesia. The study was conducted using interviews and questionnaires via *Google Forms.* After the respondent data was collected, the researcher began *scoring* the data again, the results of which were then analyzed using the SmartPLS *version* 4.1 *for Windows statistical application computer program.*

A population is the entire research subject who has certain characteristics and is relevant to the problem being studied. In this context, the population in question is all structural employees (managers, supervisors, heads of departments/work units). who work at PT Paraduta Servis Indonesia and are directly involved in decision making, planning, policy implementation, and organizational performance evaluation. Based on the description above, this research is internal (case study within the company), so the number of samples is adjusted to the number of relevant populations in the managerial unit. Thus, the target respondents in this study are around 220 employees, consisting of structural employees in various units such as the operational division, finance and administration division, HR and General division, performance monitoring division, and regional or field units.

Methods used in this study refer to the research objectives and hypotheses. This study aimed to determine whether there was an influence between the variables. Therefore, the researchers used descriptive analysis, normality testing, and SEM analysis using SmartPls 4.

RESULTS AND DISCUSSION

PT Paraduta Servis Indonesia provides a variety of security services, including security for offices, industrial areas, residential areas, event security, and executive escorts. The company's existence is driven by the growing need among the public and businesses for security services that are not only physical but also strategic and preventative. The company's vision is " to become a trusted, superior, and professional security service provider at the national level, capable of addressing modern security challenges with an innovative and technology-based approach."

In filling out this questionnaire for fellow employees of PT Paraduta Servis Indonesia to fill out this research questionnaire using *Google Form* where the research includes several columns that must be filled in by respondents before filling out several statements in the questionnaire used in this research, therefore the author obtained primary data on the identity of respondents, namely : Gender, age, has worked for more than 1 year, employees who work

in the structural field (operational division, finance and administration, HR and general, performance supervision, regional or field).

Table 1Gender

Gender	*Frequency*	*Percent*	*Valid Percent*	*Cumulative Percent*
Man	144	65,455	65,455	65,455
Woman	76	34,545	34,545	100,000
Missing	0	0.000		
Total	220	100,000		

Based on the data obtained in table 1.1, respondents were dominated by male employees totaling 144 employees with a percentage of 65.4% and female employees totaling 76 employees with a percentage of 76%.

Table 2. Age

Age	*Frequency*	*Percent*	*Valid Percent*	*Cumulative Percent*
18-20 Years	23	10,455	10,455	10,455
21-25 Years	74	33,636	33,636	44,091
26-30 Years	103	46,818	46,818	90,909
31-35 Years	9	4,091	4,091	95,000
36-40 Years	7	3,182	3,182	98,182
41-45 Years	4	1,818	1,818	100,000
Missing	0	0.000		
Total	220	100,000		

Based on the data obtained in table 1.2, respondents aged 18-20 years are 23 employees with a percentage of 10.4%, respondents aged 21-25 years are 74 employees with a percentage of 33.6%, respondents aged 26-30 years are 103 with a percentage of 46.8%, respondents aged 31-35 years are 9 employees with a percentage of 4%, respondents aged 36-40 years are 7 employees with a percentage of 3.1%, and respondents aged 41-45 years are 4 employees with a percentage of 1.8%.

Table 3Levels of Education

Educational level	*Frequency*	*Percent*	*Valid Percent*	*Cumulative Percent*
SENIOR HIGH SCHOOL	187	85,000	85,000	85,000
S1	23	10,455	10,455	100,000
S2	10	4,545	4,545	89,545
Missing	0	0.000		
Total	220	100,000		

Based on the data obtained in table 1.3, respondents who have a final education level of high school are 187 employees with a percentage of 85%, respondents who have a final education level of bachelor's degree are 23 employees with a percentage of 10.4%, and respondents who have a final education level of master's degree are 10 employees with a percentage of 4.5%.

Table 4. Length of work

Length of work	*Frequency*	*Percent*	*Valid Percent*	*Cumulative Percent*
> 1 Year	49	22,273	22,273	20,000
> 3 Years	44	20,000	20,000	42,273
> 5 Years	127	57,727	57,727	100,000
Missing	0	0.000		
Total	220	100,000		

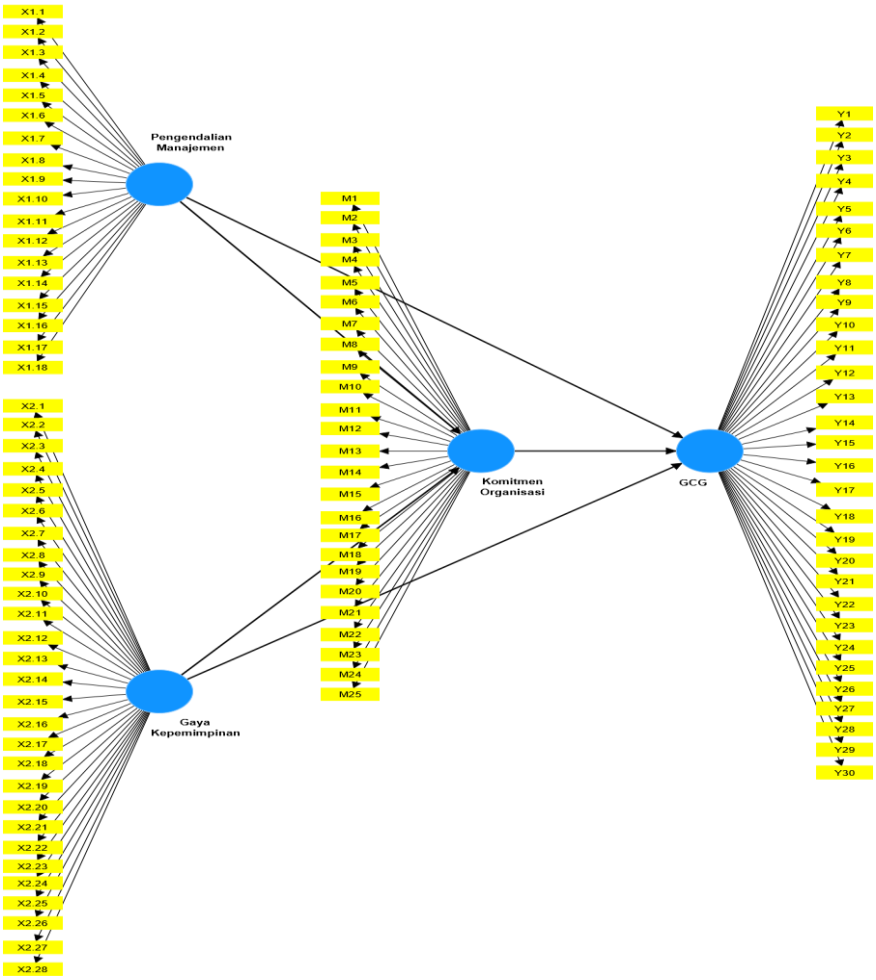
Based on the data obtained in table 1.4, respondents who worked for > 1 year were 49 employees with a percentage of 22.2%, respondents who worked for > 3 years were 44 employees with a percentage of 20%, and respondents who worked for > 5 years were 127 employees with a percentage of 57.7%.

Table 5. Division

Division	*Frequency*	*Percent*	*Valid Percent*	*Cumulative Percent*
HR & General	63	28,636	28,636	28,636
Finance and Administration	23	10,455	10,455	39,091
Operational	49	22,273	22,273	61,364
Performance Monitor	28	12,727	12,727	74,091
Regional or Field	57	25,909	25,909	100,000
Missing	0	0.000		
Total	220	100,000		

Based on the data obtained in table 1.5, respondents who work in the HR and general division are 63 employees with a percentage of 28.6%, respondents who work in the finance and administration division are 23 employees with a percentage of 10.4%, respondents who work in the operational division are 49 employees with a percentage of 22.2%, respondents who work in the performance monitoring division are 28 employees with a percentage of 12.7%, and respondents who work in the regional or field division are 57 employees with a percentage of 25.9%.

In this step, the SEM model will make it easier to see the causal relationships to be tested. In this diagram, the relationship between constructs is represented by arrows. A straight arrow indicates a direct causal relationship between one construct and another, as can be seen in Figure 1.2. the following:

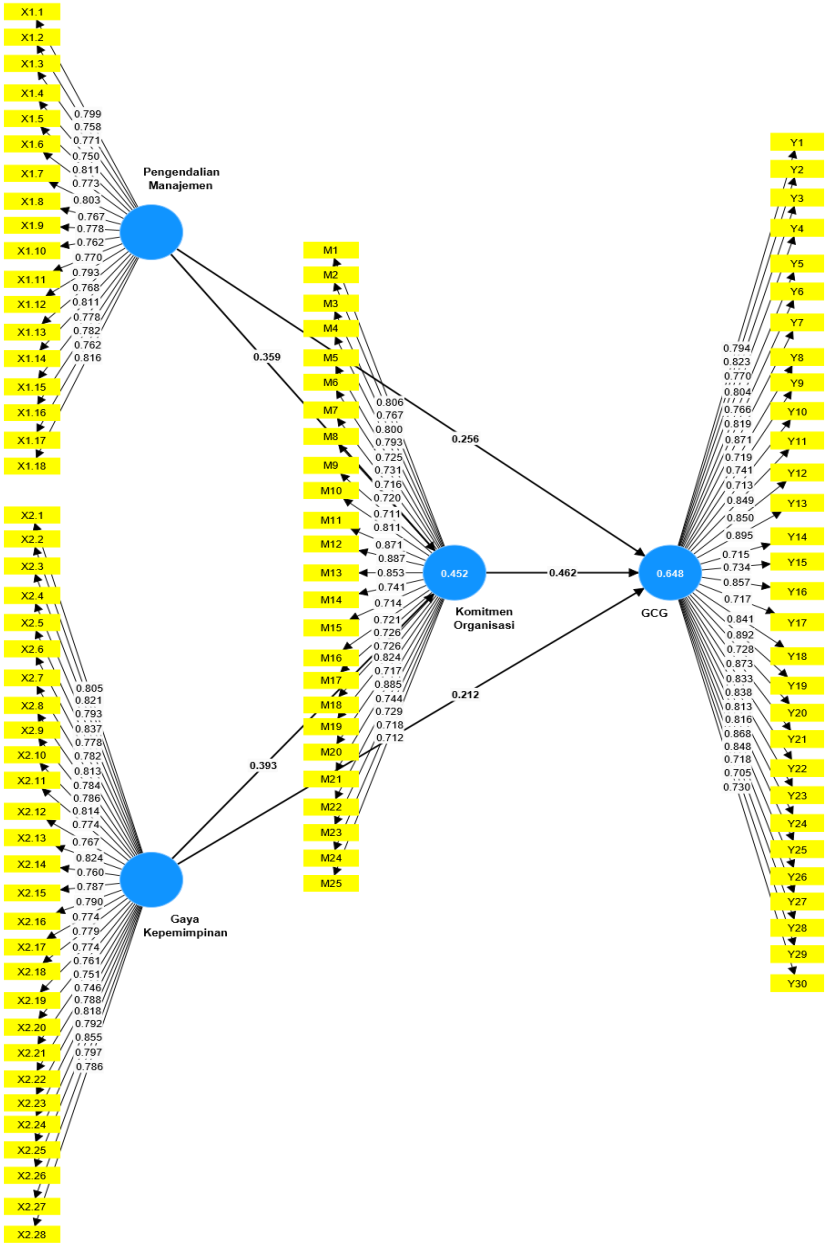


In the development stage of this model, researchers carried out experimental stages to determine the best model, namely as follows:

Table 6. Reliability Test

Variables	*Cronbach's alpha*	*Composite reliability* (rho_a)	*Composite reliability* (rho_c)	*Average variance extracted* (AVE)
GCG	0.980	0.982	0.982	0.641
Organizational Commitment	0.978	0.978	0.979	0.626
Management Control	0.971	0.973	0.973	0.590
Leadership Style	0.962	0.963	0.966	0.610

The results above indicate that all variables have met the requirements for *construct reliability and validity testing.* Furthermore, an appropriate model was obtained, and *the outer loading results are visible.* in Figure 1.3 as follows:



Based on the data obtained in the image above, it shows the results of the *outer loading* test calculations using SmartPLS on the indicators for the GCG variables, organizational commitment, management control, and Leadership style. The results show that all items for the leadership style variable are valid. This is because the factor *loading value* (in the *Original sample column*) is greater than 0.5 and the *probability value* (P *value*) is below 0.05.

The following is the analysis data from the *composite test. reliability* and *Cronbach's alpha* the following table:

Table 7. *Composite Reliability*

Research Variables	*Cronbach's alpha*	*Composite reliability* (rho_a)	*Composite reliability* (rho_c)	*Average variance extracted* (AVE)
Good Corporate Governance (GCG)	0.980	0.982	0.982	0.641
Organizational Commitment	0.978	0.978	0.979	0.626
Management Control	0.971	0.973	0.973	0.590
Leadership Style	0.962	0.963	0.966	0.610

Based on the data obtained in table 1.7, the test results show that *the composite reliability* and *Cronbach alpha* show satisfactory values, namely *good corporate governance,* organizational commitment, management control, and leadership style with each variable's value above the minimum value of 0.70. This indicates consistency and The stability of the instruments used is high. In other words, all constructs or variables in this study are good measuring instruments, and all questions used to measure each construct have good reliability.

The AVE root value can be seen from *output* number 2, namely *Discriminant Validity* in the *Fornell Larcker Criterion column.* The AVE root value can be seen as follows:

Good Corporate Governance : 0.800
Leadership Style : 0.791
Organizational Commitment : 0.768
Management Control : 0.781

Convergent Validity test and reliability test, suitable items and variables have been obtained, and the *Discriminant Validity analysis* Using the *Cross loading* value has shown good results, so the smartpls analysis is still worth continuing.

Output results of the *R-square* value can be seen below:

Table 8. R-Square

	R-square	*R-square adjusted*
GCG	0.648	0.643
Organizational Commitment	0.452	0.447

Quality indexes can use the *goodness of fit* (GoF) criteria developed by Ghozali and Latan (2015) . This *index* was developed to evaluate measurement models and structural models as well as to provide a simple measure of the overall model prediction. The GoF *index* is calculated from the square root of the *average value. communality index* and *average* R2, can [be] seen from tables 4.14 and 4.15. Ghozali and Latan (2015) provides *a rule of thumb for quality index testing* using the parameters GoF *small* = 0.10; GoF *medium* = 0.25 and GoF *large* = 0.36.

Table 9. *Goodness of Fit*

Research Variables	*Average variance extracted* (AVE)
Good Corporate Governance (GCG)	0.641
Organizational Commitment	0.626
Management Control	0.590
Leadership Style	0.610

Calculation is as follows:

GoF $= \sqrt{Comm\ x\ R^2}$

$= \sqrt{0.616\ x\ 0.550} = 0.431$

From the results of the GoF calculation above, a value of 0.43 1 was obtained, so it can be concluded that the model has a large GoF *and* the larger the GoF value, the more appropriate it is in describing the research sample.

Convergent Validity test and reliability test, the items and variables that are suitable have been obtained, and the *Discriminant Validity analysis* using the *Cross loading value* has shown good results, so the smartpls analysis is still suitable to be continued.

Table 10. Hypothesis Testing

Latent Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistic (|O/STDEV|)	P Value
X2 -> Y	0.212	0.205	0.094	2,244	0.025
X2 -> M	0.393	0.392	0.109	3,616	0,000
M -> Y	0.462	0.468	0.135	3,417	0.001
X1 -> Y	0.256	0.250	0.112	2,294	0.022
X1 -> M	0.359	0.363	0.112	3,220	0.001

Based on the table above, the results of the SEM analysis values for basic decision making can be found: (based on significance values) as follows:

1. If the *probability value* (P *values*) < 0.05 then the hypothesis is accepted (significant influence).
2. If the *probability value* (P *values*) > 0.05 then the hypothesis is rejected (insignificant effect).
   a. Management control has a significant effect on *Good Corporate Governance* (GCG). This can be seen from the P *values* less than 0.05 (0.022 < 0.05), so the hypothesis is accepted. The coefficient value (*original sample* column) of 0.256 means it has a positive and significant effect, namely if management control increases by one unit, *Good Corporate Governance* (GCG) will also increase by 0.256 units.
   b. Leadership style has a significant effect on *Good Corporate Governance* (GCG). This can be seen from the P *values* less than 0.05 (0.025 < 0.05), so the hypothesis is accepted. The coefficient value **(***original sample* column) of 0.212 means it has a positive and significant effect, namely if the leadership style increases by one unit, *Good Corporate Governance* (GCG) will also increase by 0.212 units.
   c. Organizational commitment has a significant effect on *Good Corporate Governance* (GCG). This can be seen from the P *values* less than 0.05 (0.001 < 0.05), so the hypothesis is accepted. The coefficient value (*original sample column)* of 0.462 means it has a positive and significant effect, namely if organizational commitment increases by one unit, *Good Corporate Governance* (GCG) will also increase by 0.462 units.

d. Management control has a significant effect on organizational commitment. This can be seen from the P *values* less than 0.05 (0.001 < 0.05), so the hypothesis is accepted. The coefficient value **(***original sample* column) of 0.359 means it has a positive and significant effect, namely if management control increases by one unit, organizational commitment will also increase by 0.359 units.
e. Leadership style has a significant effect on organizational commitment. This can be seen from the P *values* less than 0.05 (0.000 < 0.05), so the hypothesis is accepted. The coefficient value (*original sample* column) of 0.293 means it has a positive and significant effect, namely if the leadership style increases by one unit, organizational commitment will also increase by 0.293 units.

Based on table 4.16 above, the influence of management control, the influence of leadership style, and the influence of organizational commitment on *Good Corporate Governance* (GCG) can be seen in the following structural equation:

$M = b_0 + 0.359X_1 + 0.393X_2$

$Y = b_0 + 0.256X_1 + 0.212X_2 + 0.462M$

Table 11. 11*Effects* Test

Latent Variable	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistic (|O/STDEV|)	P Value
X_1 -> M -> Y	0.166	0.172	0.078	2,126	0.034
X_2 -> M -> Y	0.182	0.186	0.081	2,231	0.026

1. Control through organizational commitment has a significant effect on *Good Corporate Governance* (GCG). This can be seen from the P Value which is less than 0.05 (0.034 < 0.05), so the hypothesis is accepted. This also means that organizational commitment successfully mediates the effect of management control on *Good Corporate Governance* (GCG).
2. Leadership style through organizational commitment has a significant effect on *Good Corporate Governance* (GCG). This can be seen from the P Value which is less than 0.05 (0.026 < 0.05), so the hypothesis is accepted. This also means that organizational commitment successfully mediates the influence of leadership style on *Good Corporate Governance* (GCG).

CONCLUSION

Based on the results of research on the influence of management control and leadership style on *Good Corporate Governance* (GCG) with organizational commitment as a mediating variable (empirical study at PT Paraduta Servis Indonesia), it can be concluded that this research is:

1. Management control has an impact on *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia, which shows that an effective internal control system is able to strengthen the implementation of GCG principles.
2. Leadership style influences *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia, indicating that appropriate leadership can create an organizational environment that supports the implementation of good corporate governance.
3. Organizational commitment influences *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia, which means the higher the level of organizational commitment, the stronger the implementation of GCG in the company.

4. Organizational commitment mediates the relationship between management control and *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia. This means that the influence of management control on GCG is stronger when mediated by high levels of organizational commitment.
5. Organizational commitment also plays a mediating role between leadership style and *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia. This suggests that a good leadership style will be more effective in supporting GCG when accompanied by strong organizational commitment.

Based on the research results showing that management control and leadership style have a significant influence on *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia, and organizational commitment plays an important role both directly and as a mediating variable, the company needs to strengthen these three aspects simultaneously. The practical implication is that management must improve an effective internal control system and ensure a transparent and participatory leadership style in order to encourage the implementation of good corporate governance.

Reflection on the findings of this study emphasizes the importance of synergy between management control, leadership style, and organizational commitment in creating effective *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia. Management control and leadership style are not only technical factors, but also require the support of values and attitudes reflected in organizational commitment. Strong organizational commitment becomes a bond that strengthens the relationship between these two factors with the implementation of GCG, indicating that good corporate governance cannot be achieved only with formal procedures, but must be supported by the collective awareness and responsibility of all members of the organization.

This study has several limitations that need to be considered in interpreting the results and developing further research. First, the study was conducted only at PT Paraduta Servis Indonesia, so the results may not be generalizable to other companies with different characteristics and contexts. Second, the variables studied were limited to management control, leadership style, and organizational commitment as factors influencing *Good Corporate Governance* (GCG), so other factors that may also play a role have not been analyzed in depth.

Based on the research results showing that management control and leadership style have a significant influence on *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia, and organizational commitment plays a role not only as an independent variable but also as a mediator in the relationship, there are several theoretical suggestions that can be developed for further research. Based on the findings that management control and leadership style have a significant influence on *Good Corporate Governance* (GCG) at PT Paraduta Servis Indonesia, as well as the important role of organizational commitment both directly and as a mediator, there are several practical suggestions that can be implemented by companies to increase the effectiveness of GCG implementation.

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