

(Research/Review) Article

## Linking Internal Control, Leadership Style, and Compensation to Enhance Employee Performance

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**Abstract:** This study examines the influence of internal controls, leadership style, and compensation on employee performance at petrol stations in Boyolali. Employing a quantitative research design, the study surveyed a total of 38 employees using a census approach to ensure comprehensive data collection. Data were obtained through structured questionnaires and analyzed using multiple regression techniques to determine both individual and collective effects of the independent variables. The results indicate that internal control, leadership style, and compensation each have a positive and significant impact on employee performance when assessed individually. Furthermore, the simultaneous analysis using the F-test confirms that these three variables collectively exert a significant influence on performance outcomes. The coefficient of determination ( $R^2$ ) demonstrates that a substantial portion of the variation in employee performance can be explained by the combined effect of these variables, while the remaining variance is attributed to other external or unmeasured factors. These findings underscore the importance of robust internal control systems, effective leadership practices, and fair compensation structures in enhancing workforce productivity and organizational effectiveness. The study provides practical insights for management in the retail fuel sector, suggesting that strategic improvements in these areas can lead to measurable gains in employee performance. Future research is encouraged to explore additional variables that may further explain performance dynamics in similar operational contexts.

**Keywords:** Compensation; Employee; Internal Control; Leadership Style; Performance

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### 1. Introduction

Journal Employee performance is the main determining factor for the success of an organization. Optimal performance is able to encourage the achievement of targets, improve service quality, and build a positive image of the company [1] This applies universally, including for public refueling stations (SPBU) in Boyolali, which have a strategic role in serving the community's needs for fuel. Employee performance at petrol stations is not only measured by the speed of service, but also by transaction accuracy, customer satisfaction, and compliance with operational standards [2].

However, managing the performance of petrol station employees has its own challenges. Limited supervision and high transaction mobility can pose a risk of irregularities. For this reason, strong internal controls are required to ensure that each process runs according to procedures, minimizes losses, and increases accountability. On the other hand, the role of a leader is crucial. The leadership style applied by the manager or supervisor will affect the motivation, morale, and productivity of the team [3]. Leaders who are able to be exemplary and provide clear direction tend to produce better-performing employees [4]. No less important, fair and transparent compensation, whether in the form of salaries, incentives, or benefits, serves as a key driver for employees. A compensation system that is felt to be equal

to the workload and contributions given will increase loyalty and encourage employees to give their best.

An effective internal control system is the main foundation to ensure operations run according to established procedures and standards [5] At petrol stations, internal control covers various aspects, ranging from standard procedures for refueling, stock management, to accurate transaction recording mechanisms. If this system is properly executed, employees will have clear work guidelines, minimizing the risk of errors, cheating, or procedural inconsistencies [6] Thus, strong internal controls will create a structured and disciplined work environment, which ultimately correlates positively with improved employee performance in terms of work efficiency and accuracy.

In addition, the leadership style applied by managers or supervisors at petrol stations plays a central role in motivating and directing employees [7] An effective leader is able to guide, provide support, and create a conducive work environment [8] For example, a participatory leadership style can encourage employees to be more proactive and innovative, while a transformational leadership style can inspire them to achieve higher targets. With the right leadership style, employees feel valued and supported, so they are motivated to give their best contribution and significantly improve performance [9].

Fair and competitive compensation is a powerful tool for attracting, retaining, and motivating outstanding employees [10]. In addition to the base income, compensation may also take the form of incentives, bonuses, perks, and more. When employees feel that their efforts and dedication are being rewarded with decent compensation, they tend to be more loyal and committed to the job [11] Employees who are motivated by adequate compensation will show higher levels of productivity and quality of work, as well as reduce the desire to change jobs [12].

## 2. Literature Review

### Internal Control

According to Hanifah et al. [13], internal control is defined as an approach that tries to provide management enough confidence that the organization's goals will be achieved. The purpose of internal control, according to Nainggolan [14], is to achieve goals in the areas of operations, reporting, and compliance through a process that is formed by the board of directors and management, among others. The purpose of internal control, according to Maruta [15], is to protect the organization's assets, make sure the financial reports are accurate and reliable, increase productivity, and make sure that management rules are followed. In essence, internal control comprises a collection of rules and processes that build the framework to guarantee that all organizational operations operate in an orderly, efficient manner, and in compliance with defined standards. According to Loishyn [16] stated that there are 4 indicators of internal control, which are as follows: 1) Organizational Structure. 2) Registration system and procedures. 3) Healthy practices. 4) Employees who are in accordance with their responsibilities.

### Leadership Style

Leadership style can be interpreted as a unique way or behavior shown by a leader in influencing and directing his subordinates to achieve common goals [17] Fadilah et al. [18] defines this style as a consistent pattern of behavior of a leader, which is reflected in how he delegates tasks, makes decisions, and interacts with the team. Robbins and Judge [19] assert that leadership style embodies a leader's ideology, personality, and experience. These methods can vary, from outcome-oriented (transactional) approaches to those that are inspiring and centered on employee development (transformational). Leadership style is an essential tool that leaders deploy to inspire and foster a supportive work environment, directly influencing employee performance performance [20]. Astuty & Udin [21] delineate the indicators of leadership style as follows: 1) capacity for decision-making. 2) Capacity for motivation. 3) Proficient communication abilities. The capacity to manage subordinates. 5) Accountability.

### Compensation

Compensation encompasses all types of remuneration received by employees in exchange for their efforts and labor to the organization [22]. Kenelak et al. (2016) define compensation as all forms of remuneration, both monetary and non-monetary, that employees get in exchange for their services. Latte [23] makes it clear that compensation is the sum of the entire reward, including basic salary, bonuses, commissions, and various benefits. The goal is to attract, retain, and motivate highly qualified individuals. Thus, fair and transparent compensation is one of the key drivers that can increase employee loyalty, satisfaction, and work motivation. According to Simamora (2015), the compensation indicators are 1) wages and salaries. 2) incentives. 3) Allowance. 4) facilities.

### Employee Performance

Employee performance refers to the tangible outcomes of an individual's labor or contributions inside an organization during a certain timeframe, encompassing both quality and quantity [24]. Mangkunegara [25] defines it as the output produced by workers in executing their obligations in alignment with their duties. Sapitri & Mahayasa [26] asserted that performance is a documented account of job outcomes evaluated against predetermined criteria, encompassing the effectiveness and efficiency of people in attaining objectives. Optimal performance is an indicator that employees have performed their duties well, which directly contributes to the achievement of the organization's overall goals. According to Alegre et al. [27] it is stated that the indicators related to performance are as follows: 1) quantity of results. 2) the quality of the results. 3) punctuality of results. 4) attendance. 5) Cooperative ability.

## 3. Hypotheses And Research Framework

### Internal Control

Effective internal controls provide a clear and structured framework for employees to carry out their duties. When a company has strict standard procedures related to operations, such as the refueling process, recording financial transactions, and stock management, employees will have clear work guidelines. This clarity reduces ambiguity and the potential for errors, allowing employees to work more efficiently and accurately. A strong internal control system also helps minimize the risk of irregularities or fraud, ultimately creating an honest, disciplined, and responsible work environment. With an organized and supervised system in place, employees can focus more on their core work, increase accountability, and directly contribute to improving the quality and quantity of their work. Therefore, it can be concluded that the implementation of good internal control is an important foundation that supports and encourages the improvement of employee performance at petrol stations. Based on this description and supported by several previous research results conducted by Yustien & Herawaty [28] and Kesek et al. [29] shows that internal control has a positive influence on employee performance, so the following hypotheses are proposed:

H1: Internal control has a positive and significant effect on employee performance.

### Leadership Style

A leader who applies the right style is able to direct, motivate, and develop the potential of employees to achieve maximum results. For example, a leadership style that is oriented towards support and guidance can make employees feel valued and trusted, so they are more motivated and have higher work initiative. On the other hand, a leadership style that is too authoritarian or unclear can cause dissatisfaction, lower work morale, and lead to poor performance. In a petrol station environment, a leader who is able to communicate effectively, provide constructive feedback, and be a role model in service will create a positive work atmosphere. This not only increases productivity and service quality, but also builds employee loyalty and commitment to the company. Based on this description and supported by several previous research results conducted by Erri et al. [30], Gunawan et al. [31] and Sutianingsih et al. [32] shows that leadership style has a positive influence on employee performance, so the following hypotheses are proposed:

H2: Leadership style has a positive and significant effect on employee performance

### Compensation

Fair and competitive compensation is a recognition of an employee's contribution, which directly affects their enthusiasm and dedication to work. When employees feel that their efforts and hard work are rewarded with decent financial rewards, such as base salary, bonuses, or sales incentives, they will be more likely to be motivated to improve productivity and service quality. Conversely, compensation systems that are perceived as unfair or inadequate can lead to dissatisfaction, lower work morale, and even encourage employees to look for other jobs. Therefore, compensation serves as a strategic tool to attract, retain, and motivate high-achieving employees, which will ultimately have a positive impact on improving individual performance and the overall operational success of the gas station. Based on this description and supported by several previous research results conducted by Handoko et al. [33] and Yani [34] show that compensation has a positive influence on employee performance, so the following hypotheses are proposed:

H3: Compensation has a positive and significant effect on employee performance.

## 4. Proposed Method

This research used a quantitative methodology to examine the influence of several factors on employee performance. The primary aim is to assess the impact of internal control, leadership style, and remuneration on employee performance at Boyolali gas stations. This study categorizes factors into two groups: Independent Variables: Internal control, leadership approach, and remuneration. Dependent Variable: Employee performance. This research encompasses all 38 workers of the Boyolali gas station, employing census methods for sampling. To evaluate the proposed hypothesis, the gathered data was examined utilizing multiple regression techniques and t-tests.

## 4. Results and Discussion

### Data Quality Test

#### *Validity Test*

In each study, hypothesis testing is preceded by a test of the validity and reliability of the research instrument. This study uses a grain validity test. According to Umar (2005), the significance test was carried out by comparing the value of  $r$  calculated and  $r$  table. An item of a question or indicator is said to be valid if the calculated value  $r$  is greater than the  $r$  of the table and has a positive value.

**Table 1.** Validity Test Results.

Variabel	$r$ hitung
Internal control	0,667
	0,641
	0,605
	0,771
	0,759
Leadership style	0,796
	0,707
	0,781
	0,827
	0,792
Compensation	0,812
	0,845
	0,851
	0,811

	0,852
Employee performance	0,691
	0,794
	0,765
	0,666
	0,756

Source: SPSS data processing.

Based on the results of the validity test presented in Table 1, all question items for the four research variables were declared valid. This is because all calculated  $r$  values are greater than the  $r$ -value of the table 0.320. In the Internal control variable, the calculated  $r$ -value ranges from 0.605 to 0.771. For the Leadership style variable, the  $r$ -value is calculated between 0.707 and 0.827. Then, in the Compensation variable, the calculated  $r$ -value shows the highest number, which is between 0.811 and 0.852. Finally, the Employee performance variable has a variable  $r$ -value calculation, which ranges from 0.666 to 0.794.

### **Reliability Test**

The reliability of a research instrument is determined by the consistency and accuracy of its measurement results. Using the Alpha Cronbach coefficient approach, the instrument's reliability was examined in this study. A dependable instrument is defined by Suharsimi (2006) as one with an Alpha Cronbach value higher than 0.6.

**Table 2.** Reliability Test Results.

Variabel	Cronbach Alpha
Internal control	0,713
Leadership style	0,838
Compensation	0,886
Employee performance	0,787

Source: SPSS data processing.

Based on the table of reliability test results, all research instruments were declared reliable because they had a Cronbach Alpha value above 0.6. The Cronbach Alpha value for the Internal control variable was 0.713, Leadership style was 0.838, Compensation was 0.886, and Employee performance was 0.787. All of these values show that the instruments used in this study are consistent and trustworthy.

### **Classic Assumption Test**

#### **Normality Test**

The above statement encapsulates the fundamental principle of the Kolmogorov-Smirnov normalcy test. This test fundamentally contrasts the data distribution under examination with the typical normal distribution. The standard normal distribution is data transformed into Z-Scores and is regarded as normally distributed. Consequently, the Kolmogorov-Smirnov test serves as a comparative analysis between the examined data and standard normal data. In the standard difference test, a significance value ( $\text{Sig.}$ )  $< 0.05$  indicates a substantial disparity between the two distributions. If the significance value exceeds 0.05, it indicates the absence of a meaningful difference. The subsequent table presents the outcomes of the Kolmogorov-Smirnov normalcy test.

**Table 3.** Normality Test Results.

		Unstandardized Residual
N		38
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.07638075
Most Extreme Differences	Absolute	0.086
	Positive	0.086
	Negative	-0.081
Test Statistic		0.086
Asymp. Sig. (2-tailed)		0.200 <sup>c,d</sup>

Source: SPSS data processing.

Based on Table 3 showing the results of the Kolmogorov Smirnov Normality Test, it can be concluded that the data is distributed normally. This can be seen from the value of Asymp. Sig. (2-tailed) is 0.200. Since the value is greater than 0.05, it can be interpreted that there is no significant difference between the distribution of the research data and the standard normal distribution. Thus, the assumption of normality has been met.

### ***Multicollinearity Test***

The hypothesis of multicollinearity is tested in this study using two criteria. To begin, there can be no tolerance value lower than 0.8. Secondly, the Variance Inflation Factor (VIF) number shouldn't be more than 10. It may be concluded that multicollinearity arises if either of these conditions is not satisfied. Table 4 will provide a more detailed presentation of the multicollinearity test calculation findings.

**Table 4.** Multicollinearity Test Results.

		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Internal control	0.376	2.659
	Leadership style	0.288	3.469
	Compensation	0.239	4.190

Source: SPSS data processing.

Table 4, which presents the results of the multicollinearity test, indicates the absence of multicollinearity among the independent variables. This is substantiated by two primary criteria: Tolerance Value: Every variable exhibits a tolerance value above 0.8. The tolerance values were 0.376 for Internal Control, 0.288 for Leadership Style, and 0.239 for Compensation. The Variance Inflation Factor (VIF) for all variables is below 10. The Variance Inflation Factor (VIF) for Internal Control is 2.659, for Leadership Style is 3.469, and for Compensation is 4.190. The regression model employed in this work is devoid of multicollinearity issues, as both conditions are satisfied.

### ***Heteroscedasity Test***

If a regression model's residual does not exhibit uniform variance, then the heteroscedasticity test should be used. An example of one of these procedures is the Glejser Test, which looks for differences in residual variance between observations.

**Table 5.** Glejser Test Results.

Model		t	Sig.
1	(Constant)	-0.050	0.960
	Internal control	-0.470	0.641
	Leadership style	0.713	0.481
	Compensation	0.527	0.602

Source: SPSS data processing.

Table 5 shows that the Glejser Test did not find any heteroscedasticity issues with this regression model. The fact that all of the independent variables had Sig. values higher than 0.05 makes this very clear. The absence of residual variance inequality in this regression model is supported by the fact that all Sig. values are greater than 0.05.

### Multiple Linear Regression Test

According to Arikunto (2006), multiple linear regression analysis is used to predict dependent variables based on the influence of two or more independent variables. This analysis is a development of a simple linear regression, allowing researchers to measure how much the combined influence of several factors on an outcome. The mathematical model of multiple linear regression analysis can be written as follows:  $Y=a+b_1X_1+b_2X_2+b_3X_3$

**Table 6.** Multiple Linear Regression Test Results

		Unstandardized Coefficients		Standardized Coefficients
Model		B	Std. Error	Beta
1	(Constant)	0.519	1.508	
	Internal control	0.312	0.115	0.276
	Leadership style	0.296	0.111	0.308
	Compensation	0.350	0.106	0.421

Source: SPSS data processing.

Table 6 provides the necessary information to construct the following equation for multiple linear regression analysis:  $Y=0.519+0.312X_1+0.296X_2+0.350X_3$

From the equation, we can narrate the meaning as follows: Constant (0.519): If the variables Internal control ( $X_1$ ), Leadership style ( $X_2$ ), and Compensation ( $X_3$ ) have a value of zero, then Employee performance ( $Y$ ) will be at 0.519. Internal control ( $X_1$ ): Every one unit increase in Internal control will increase employee performance by 0.312. Leadership style ( $X_2$ ): Every one increase in the Leadership style will increase Employee performance by 0.296. Compensation ( $X_3$ ): Every one unit increase in Compensation will increase Employee performance by 0.350.

Of the three independent variables, Compensation ( $X_3$ ) has the largest regression coefficient (0.350), which shows that this variable has the most dominant influence on Employee performance ( $Y$ ) compared to the other two variables.

### Hypothesis Testing

#### *Coefficient of Determination Test*

The coefficient of determination ( $R^2$ ) is a way to quantify the extent to which independent factors may account for the variation in dependent variables. When  $R^2 = 1$ , it indicates that the independent variables supply virtually all of the data required to predict the dependent variables. In this study, the coefficient of determination was utilized to ascertain the extent to which the independent factors, namely work discipline and communication, influenced the

dependent variable, which in this case was employee performance. A higher R<sup>2</sup> value indicates that the regression model is more effective at describing the connection.

**Table 7.** Determination Test Results.

Model	R	R Square	Adjusted R Square
1	0.932 <sup>a</sup>	0.868	0.857

Source: SPSS data processing.

According to Table 7, the Adjusted R Square value is 0.857. This figure indicates that the independent variables Internal Control, Leadership Style, and Compensation—collectively account for 85.7% of the variance in the dependent variable, Employee Performance. The remaining 14.3% (100% - 85.7%) were affected by factors beyond the scope of the regression model that were not analyzed in this study. A high Adjusted R Square value (approaching 1) signifies that this regression model possesses exceptional predictive efficacy.

### *T test*

To determine the statistical significance of the effect of each independent variable on the dependent variable separately, statisticians use the t-test. This test was conducted under the assumption that the other independent variables in the regression model remained constant. The primary objective of this partial hypothesis testing is to ascertain the acceptability or rejection of the given hypothesis. This test elucidates the distinct contribution of each independent variable to the overall model within the study's context.

**Table 8.** Test Results t

Model	t	Sig.
1 (Constant)	0.344	0.733
Internal control	2.715	0.010
Leadership style	2.659	0.012
Compensation	3.300	0.002

Source: SPSS data processing.

Based on Table 8 which presents the results of the t-test, it can be concluded that partially, the three independent variables have a significant influence on employee performance. Here are the details: Internal control: Has a t-value of 2.715 with a significance value of 0.010. Because this significance value is less than 0.05, the hypothesis that Internal control has a significant effect on employee performance is accepted. Leadership style: Has a t-value of 2.659 with a significance value of 0.012. This significance value is also less than 0.05, which means that the hypothesis regarding the significant influence of Leadership style on employee performance is accepted. Compensation: Has a calculated t-value of 3.300 with a significance value of 0.002. With the smallest significance value among the three (less than 0.05), the hypothesis regarding the significant influence of compensation on employee performance is also accepted.

### *Test F*

A simultaneous F test or hypothesis testing was used to assess if the independent variables of internal control (X1), leadership style (X2), and compensation (X3) had a noteworthy influence on the dependent variable of employee performance (Y). The F-value from the computation is compared to the F-table value in order to conduct this test. A 5% (0.05) level of significance was utilized as the criteria in this investigation. The simultaneous influence hypothesis is supported if either the F-value or the significance value (Sig.) is less than 0.05 or the F-table value is larger. The converse is also true: the hypothesis is rejected if F counts are lower than F tables



**Table 9.** F Test Results

Model		F	Sig.
1	Regression	74.659	0.000 <sup>b</sup>
	Residual		
	Total		

Source: SPSS data processing.

Employee performance is significantly impacted by the combination of internal control, leadership style, and compensation, as seen in Table 9, which displays the findings of Test F. As evidence, consider: An F-value of 74.659 and a Sig. value of 0.000 were computed. This study accepts the null hypothesis that all three independent factors have a substantial impact on employee performance since the significance value (0.000) is much lower than the critical value (0.05).

## 5. Discussion

### Internal control terhadap employee performance

The regression test findings indicate that the Internal control variable possesses a regression coefficient of 0.312. This statistic indicates that each unit improvement in internal control correlates with a 0.312 enhancement in employee performance. The t-test findings indicated a significance value of 0.010. Given that this number is below 0.05, it may be inferred that internal control exerts a considerable and favorable impact on employee performance. These findings are corroborated by prior studies done by Yustien & Herawaty (2022) and Kesek et al. (2021), which demonstrate that internal control positively impacts employee performance. A more effective internal control system correlates with enhanced employee performance.

### Leadership style terhadap employee performance

The regression test findings indicated that the coefficient for the Leadership style variable was 0.296. This signifies that each unit improvement in Leadership style will enhance Employee performance by 0.296. The t-test findings support this conclusion with a significant value of 0.012. This value is below 0.05, so demonstrating that leadership style exerts a significant and beneficial influence on staff performance. These findings are corroborated by prior studies done by Erri et al. (2021), Gunawan et al. (2022) and Sutianingsih et al. (2023) which demonstrate that leadership style positively impacts employee performance. This indicates that a suitable and successful leadership style may significantly influence the enhancement of employee performance.

### Compensation terhadap employee performance

In regression analysis, the Compensation variable had the greatest regression coefficient of 0.350. This chart demonstrates that each unit increase in remuneration will enhance employee performance by 0.350. The t-test corroborates this finding with a significance value of 0.002, substantially lower than 0.05, indicating a very significant and positive correlation between remuneration and employee performance. The results align with the studies of Handoko et al. (2021) and Yani (2022), which similarly shown that remuneration positively affects employee performance. The substantial regression coefficient and minimal significance value indicate that remuneration is the primary factor affecting employee performance relative to other factors in this research.

## 6. Conclusions

The investigation indicates that Internal control, Leadership style, and Compensation significantly and positively influence employee performance. Each variable contributes significantly to enhancing performance. Moreover, concurrently, these three variables collectively exert a substantial impact on employee performance. This study approach is deemed useful in elucidating the aspects that influence employee performance.

Based on the above conclusions, there are several suggestions that can be proposed: It is hoped that the company can continue to improve and optimize its internal control system, implement an effective and supportive leadership style, and review compensation policies to be more competitive. This is important to maintain and improve motivation and employee

performance in a sustainable manner. Additional factors outside this model, such as company culture, physical workplace, and employee motivation, should be included by academics in the future. The goal of include these aspects is to provide a more complete picture of what influences employee performance.

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