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## The Influence of Workload and Work Motivation on Employee Performance in Supporting the Effectiveness of Internal Control in Private Companies in Indonesia

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### **Abstract**

*This study aims to examine the influence of workload and work motivation on employee performance in supporting the effectiveness of internal control in private companies in Indonesia. A quantitative research approach was applied using survey data collected from 150 employees through structured questionnaires measured on a five-point Likert scale. Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS 3) to evaluate both measurement and structural models, including validity, reliability, and hypothesis testing. The findings reveal that workload has a significant negative effect on employee performance, indicating that excessive task demands may reduce productivity and hinder employees' ability to maintain consistent performance standards. In contrast, work motivation demonstrates a strong positive influence, suggesting that psychological encouragement, recognition, and supportive leadership play crucial roles in enhancing performance outcomes. Furthermore, employee performance significantly improves the effectiveness of internal control systems, reflecting how competent and motivated employees contribute to better monitoring, compliance, and organizational governance practices. These results emphasize the need for organizations to balance job demands with motivational strategies, such as fair workload distribution, performance feedback, and career development opportunities. The study contributes to the literature by integrating human resource management variables with internal control effectiveness, an area that remains relatively underexplored in private-sector research within the Indonesian context. Practically, the findings provide strategic insights for organizational leaders and managers in designing policies that strengthen employee productivity, reduce operational risk, and enhance accountability through improved internal control mechanisms.*

*Keywords: Workload; Work Motivation; Employee Performance; Internal Control Effectiveness*

### **1. Introduction**

The effectiveness of internal control has become a crucial concern for private companies in Indonesia, particularly in an increasingly competitive and complex business environment. Organizations are required to maintain accountability, transparency, and operational efficiency to ensure sustainable performance and compliance with governance standards. Internal control systems play a strategic role in minimizing risks, preventing fraud, and ensuring that organizational objectives are achieved effectively (Gumelar et al., 2020; Lyukevich et al., 2020). However, the success of internal control implementation does not rely solely on formal procedures and policies, but also depends heavily on human resource factors, especially employee performance (Pangaribuan et al., 2022; REXHEPI et al., 2020).

Employee performance represents a key driver in the successful execution of organizational processes, including the implementation of internal control mechanisms. Employees who demonstrate high levels of productivity, responsibility, and compliance contribute significantly to maintaining control effectiveness within the company (Octavia & Budiono, 2021; Zahroni & Dwi Setya Nugrahini, 2023). Conversely, inadequate performance may lead to operational inefficiencies and weaknesses in control systems. Therefore, understanding the factors that influence employee performance is essential for organizations seeking to strengthen governance practices and improve organizational outcomes.

Among the various factors influencing performance, workload and work motivation are frequently discussed in organizational behavior and human resource management literature. Workload reflects the quantity and complexity of tasks assigned to employees within a certain period (Ratnasari & Lestari, 2020). While an appropriate workload may encourage productivity and skill development, excessive or poorly managed workload can lead to stress, fatigue, and decreased performance. In the context of internal control, excessive workload may reduce employees' attention to detail and increase the likelihood of errors, thereby weakening the effectiveness of control processes.

In addition to workload, work motivation plays a significant role in shaping employee behavior and performance outcomes. Motivation refers to the internal and external forces that drive individuals to perform their tasks effectively and consistently. Employees with strong motivation tend to demonstrate higher commitment, engagement, and responsibility in completing their duties (V. SUNITHA et al., 2023; Zahroni & Dwi Setya Nugrahini, 2023). Within private companies, motivational factors such as recognition, career development opportunities, and supportive organizational culture can enhance employees' willingness to comply with internal control procedures and maintain high-quality work performance.

Despite the growing attention to internal control effectiveness in Indonesia, empirical studies examining the relationship between workload, work motivation, and employee performance within private sector organizations remain limited. Many previous studies have focused primarily on public institutions or financial reporting compliance, creating a gap in understanding how human resource dynamics influence internal control outcomes in private companies, especially amid rapid changes in work patterns, digital transformation, and increasing performance expectations. Therefore, this study aims to address this research gap by examining the influence of workload and work motivation on employee performance in supporting the effectiveness of internal control in private companies in Indonesia. Using a quantitative approach with Structural Equation Modeling–Partial Least Squares (SEM-PLS), this research analyzes data collected from respondents through Likert-scale questionnaires. The findings are expected to contribute both theoretically and practically by providing empirical insights into the role of human resource factors in strengthening internal control systems, while also offering recommendations for organizational leaders in designing balanced workload structures and effective motivational strategies to enhance employee performance and support sustainable governance practices.

## **2. Literature Review and Hypothesis Development**

### **2.1 Internal Control Effectiveness**

Internal control refers to organizational policies and procedures designed to ensure operational efficiency, reliable financial reporting, and regulatory compliance, while minimizing risks and preventing fraud. According to the COSO framework, internal control effectiveness is influenced by elements such as the control environment, risk assessment, control activities, communication, and monitoring, with human resources playing a key role in implementing these processes (Muda et al., 2017; Pham et al., 2023). In private companies, effective internal control is closely related to employee performance, as disciplined and high-performing employees support accurate procedures and accountability, whereas poor performance may increase errors and weaken organizational governance (Kanca et al., 2022).

### **2.2 Employee Performance**

Employee performance reflects the level of achievement individuals attain in carrying out their duties in accordance with organizational goals and standards, typically measured through productivity, work quality, timeliness, responsibility, and adherence to procedures. From a resource-based perspective, human capital is a strategic asset that supports organizational success and operational stability (Octavia & Budiono, 2021; Zahroni & Dwi Setya Nugrahini, 2023). Previous studies indicate that performance is influenced by both job-related and psychological factors, and within the context of internal control, performance is not only about output but also about employees' consistency in following rules and maintaining ethical behavior (Daraba et al., 2021; Rahmansyah et al., 2023; Swandini, 2021), making it essential for organizations to understand the determinants of performance to enhance governance effectiveness.

### 2.3 Workload and Employee Performance

Workload refers to the amount of work assigned to employees within a certain period, including physical, cognitive, and emotional demands, which according to job demand theories can produce both positive and negative effects on performance (Ratnasari & Lestari, 2020). A balanced workload can enhance productivity and engagement, whereas excessive workload may lead to stress, burnout, reduced focus, and declining work quality. In organizational contexts, high work pressure can increase the risk of errors and procedural violations (Sakrawathi, 2020; Tulangow et al., 2018), particularly in implementing internal control processes that require accuracy and attention to detail. Conversely, a manageable workload enables employees to allocate sufficient time and effort to perform tasks effectively, thereby supporting organizational performance and governance mechanisms; therefore, the following hypothesis is proposed.

*H1: Workload has a significant effect on employee performance.*

### 2.4 Work Motivation and Employee Performance

Work motivation refers to internal and external factors that encourage individuals to achieve organizational goals and maintain consistent performance, where theories such as self-determination and expectancy theory explain that motivated employees tend to show higher effort, persistence, and commitment (Mutmainah et al., 2024; Zahroni & Dwi Setya Nugrahini, 2023). In the workplace, motivation can arise from recognition, rewards, career development opportunities, and a supportive environment, leading employees to demonstrate proactive behavior, stronger engagement, and greater responsibility in completing tasks. In the context of internal control, motivation helps employees follow procedures carefully, reduce errors, and maintain accountability, and empirical studies consistently confirm that motivation positively influences performance outcomes; therefore, the following hypothesis is formulated (Likdanawati et al., 2022; Sajad Ahmad Bhat & Priyanka Patni, 2023).

*H2: Work motivation has a significant positive effect on employee performance.*

### 2.5 Employee Performance and Internal Control Effectiveness

Employee performance is closely related to the effectiveness of internal control because employees are the main actors responsible for executing organizational policies and procedures (Alawaqleh, 2021; Lartey et al., 2023). High performance supports accurate reporting, efficient operations, and compliance with organizational standards, as employees who perform well tend to follow control procedures carefully, maintain proper documentation, and identify potential risks (Lartey et al., 2023; Setiyaviani & Julian, 2023). Conversely, low performance may result in weaknesses such as incomplete records, delayed reporting, or failure to adhere to established protocols, leading organizations with strong employee performance to demonstrate more effective internal control systems; therefore, the following hypothesis is proposed.

*H3: Employee performance has a significant positive effect on internal control effectiveness.*

### 2.6 Conceptual Framework

Based on the theoretical discussion, this study proposes a conceptual framework in which workload and work motivation function as independent variables that influence employee performance, which subsequently supports the effectiveness of internal control. Employee performance also acts as a mediating mechanism that connects human resource factors with governance outcomes, reflecting the assumption that organizational effectiveness is shaped not only by structural systems but also by employees' behavioral and motivational aspects; therefore, the hypotheses developed in this study are summarized as follows.



Figure 1. Conceptual Framework

### **3. Research Methods**

#### **3.1 Research Design**

This study adopts a quantitative research approach to examine the influence of workload and work motivation on employee performance in supporting the effectiveness of internal control in private companies in Indonesia. The quantitative method was selected to allow for objective measurement of variables and statistical testing of the proposed hypotheses. The research design uses a causal-explanatory approach, aiming to analyze the relationships between independent variables (workload and work motivation), a mediating variable (employee performance), and the dependent variable (internal control effectiveness).

#### **3.2 Population and Sample**

The population of this study consists of employees working in private companies in Indonesia who are involved in operational and administrative activities related to internal control implementation. A purposive sampling technique was applied to select respondents based on specific criteria, such as having relevant work experience, understanding organizational procedures, and being directly involved in organizational processes. A total of 150 respondents participated in this study, and this sample size is considered adequate for Structural Equation Modeling–Partial Least Squares (SEM-PLS) analysis, as the method is suitable for relatively small to medium sample sizes and complex research models.

#### **3.3 Data Collection Technique**

Primary data were collected through a structured questionnaire distributed to respondents to measure perceptions related to workload, work motivation, employee performance, and internal control effectiveness. All items were assessed using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree), allowing respondents to indicate their level of agreement and supporting quantitative analysis. Before conducting data analysis, all responses were checked for completeness and consistency to ensure data quality, and only valid and complete questionnaires were included in the final dataset.

#### **3.4 Measurement of Variables**

The variables in this study consist of independent, mediating, and dependent constructs, each operationalized through several indicators adapted from previous research in organizational behavior and internal control. Workload (X1) reflects the perceived level of task demands experienced by employees, including work intensity, time pressure, and task complexity, while Work Motivation (X2) refers to internal and external drivers that encourage employees to perform effectively, such as enthusiasm, commitment, and goal orientation. Employee Performance (Y1) represents the level of achievement in completing work tasks, measured through productivity, work quality, responsibility, and compliance with procedures, whereas Internal Control Effectiveness (Y2) refers to the extent to which organizational control mechanisms operate efficiently in supporting operational objectives, risk management, and regulatory compliance.

#### **3.5 Data Analysis Technique**

Data analysis was conducted using Structural Equation Modeling–Partial Least Squares (SEM-PLS) with the assistance of SmartPLS 3 software, as this method allows simultaneous evaluation of measurement models and structural relationships among variables, making it suitable for predictive and exploratory research (Sarstedt et al., 2021). The analysis consisted of two main stages: measurement model evaluation (outer model), which assessed construct validity and reliability through factor loadings, Average Variance Extracted (AVE), Composite Reliability, and Cronbach's Alpha; and structural model evaluation (inner model), which tested the research hypotheses by examining path coefficients, t-statistics, and p-values obtained through bootstrapping, as well as the coefficient of determination ( $R^2$ ) to determine the model's explanatory power. Through these procedures, this study aims to provide empirical evidence regarding the relationships between workload, work motivation, employee performance, and internal control effectiveness in private companies in Indonesia.

## 4. Results and Discussion

### 4.1 Respondent Profile

This study involved 150 employees from private companies in Indonesia, and the respondent profile analysis was conducted to describe key demographic characteristics such as gender, age, education, and work experience, ensuring that the participants had sufficient experience and involvement in organizational activities related to employee performance and internal control implementation.

Table 1. Demographic Characteristics of Respondents

Characteristics	Category	Frequency (n)	Percentage (%)
Gender	Male	82	54.7
	Female	68	45.3
Age	< 25 years	21	14.0
	25–35 years	79	52.7
	> 35 years	50	33.3
Education Level	Diploma	18	12.0
	Bachelor's Degree	97	64.7
	Master's Degree	35	23.3
Work Experience	< 3 years	34	22.7
	3–7 years	71	47.3
	> 7 years	45	30.0

Source: Results process data (2026)

Based on Table 1, the majority of respondents were male (54.7%) and female respondents accounted for 45.3%, indicating relatively balanced gender representation. Most respondents were aged 25–35 years (52.7%), followed by those over 35 years (33.3%), showing that the sample consisted largely of employees in their productive and experienced working age. In terms of education, most respondents held a Bachelor's degree (64.7%), followed by Master's degrees (23.3%) and Diplomas (12.0%), suggesting adequate academic qualifications to understand organizational and internal control procedures. Regarding work experience, 47.3% had 3–7 years of experience and 30.0% had more than 7 years, indicating substantial exposure to workplace dynamics. Overall, these characteristics demonstrate that the respondents possess relevant professional backgrounds, supporting the reliability of the data used to analyze the relationships among workload, work motivation, employee performance, and internal control effectiveness in private companies in Indonesia.

### 4.2 Measurement Model Evaluation (Outer Model)

The measurement model evaluation (outer model) was conducted to assess the validity and reliability of the constructs before testing structural relationships, including Workload, Work Motivation, Employee Performance, and Internal Control Effectiveness, using criteria such as factor loadings, Average Variance Extracted (AVE), Composite Reliability, Cronbach's Alpha, and discriminant validity.

#### 4.2.1 Indicator Reliability (Factor Loadings)

Indicator reliability was assessed by examining the outer loading values of each indicator on its respective construct. A loading value greater than 0.70 indicates that the indicator adequately represents the construct.

Table 2. Outer Loading Values

Construct	Indicator	Loading Value	Result
Workload	WL1	0.801	Valid
	WL2	0.834	Valid
	WL3	0.786	Valid

Work Motivation	WM1	0.842	Valid
	WM2	0.865	Valid
	WM3	0.809	Valid
Employee Performance	EP1	0.871	Valid
	EP2	0.884	Valid
	EP3	0.836	Valid
Internal Control Effectiveness	IC1	0.851	Valid
	IC2	0.872	Valid
	IC3	0.817	Valid

Source: Results process data (2026)

Based on Table 2, all indicators show outer loading values above 0.70, indicating strong indicator reliability and confirming that each item adequately represents its respective construct. The Workload indicators range from 0.786 to 0.834, Work Motivation from 0.809 to 0.865, Employee Performance from 0.836 to 0.884, and Internal Control Effectiveness from 0.817 to 0.872, demonstrating consistent and valid measurement across variables. These results indicate that the measurement model meets the validity requirements, allowing all indicators to be retained for further structural model analysis.

#### 4.2.2 Convergent Validity

Convergent validity was evaluated using the Average Variance Extracted (AVE), where a construct is considered valid if the AVE value exceeds 0.50. The results show that Workload (0.642), Work Motivation (0.688), Employee Performance (0.701), and Internal Control Effectiveness (0.673) all meet the required threshold, indicating that the indicators collectively explain more than half of the variance of their respective latent variables and confirming that convergent validity has been achieved.

#### 4.2.3 Reliability Test

Internal consistency reliability was assessed using Composite Reliability (CR) and Cronbach's Alpha, where values above 0.70 indicate satisfactory reliability. The results show that Workload (CR = 0.893; Alpha = 0.861), Work Motivation (CR = 0.912; Alpha = 0.884), Employee Performance (CR = 0.924; Alpha = 0.903), and Internal Control Effectiveness (CR = 0.918; Alpha = 0.895) all exceed the recommended threshold, demonstrating strong reliability and indicating consistent measurement across all indicators.

#### 4.2.4 Discriminant Validity

Discriminant validity was assessed using the Fornell–Larcker criterion, which compares the square root of AVE values with inter-construct correlations. A construct is considered distinct if the square root of AVE is greater than its correlations with other constructs.

Table 3. Fornell–Larcker Criterion

Construct	Workload	Motivation	Performance	Internal Control
Workload	0.801			
Work Motivation	-0.312	0.829		
Employee Performance	-0.421	0.665	0.837	
Internal Control Effectiveness	-0.298	0.534	0.704	0.820

Source: Results process data (2026)

Based on Table 3, the Fornell–Larcker criterion indicates that discriminant validity has been achieved, as the square root of AVE values (diagonal elements) for Workload (0.801), Work Motivation (0.829), Employee Performance (0.837), and Internal Control Effectiveness (0.820) are higher than the correlations between constructs. This result confirms that each construct is empirically distinct and measures different conceptual dimensions within the model, ensuring that the indicators do not overlap excessively and that the measurement model is suitable for further structural analysis.

### 4.3 Structural Model Evaluation (Inner Model)

The structural model evaluation (inner model) was conducted to examine relationships among latent variables and test the proposed hypotheses using bootstrapping in SmartPLS 3 by assessing path coefficients, t-statistics, p-values, as well as  $R^2$ ,  $Q^2$ , and  $f^2$  to determine the model's explanatory and predictive power. The coefficient of determination ( $R^2$ ) shows that Employee Performance has an  $R^2$  value of 0.583 and Internal Control Effectiveness has an  $R^2$  value of 0.496, both indicating moderate explanatory power. This means that workload and work motivation jointly explain 58.3% of the variance in employee performance, while employee performance explains 49.6% of the variance in internal control effectiveness, suggesting that although the model is adequate, other organizational factors may also contribute to these outcomes.

#### 4.3.1 Hypothesis Testing (Path Coefficients)

Hypothesis testing was performed using the bootstrapping technique to assess the significance of relationships between constructs. A hypothesis is supported when the t-statistic is greater than 1.96 and the p-value is less than 0.05.

Table 4. Path Coefficient Results

	Relationship	Path Coefficient ( $\beta$ )	T-Statistic	P-Value	Decision
H1	Workload $\rightarrow$ Employee Performance	-0.214	2.487	0.013	Supported
H2	Work Motivation $\rightarrow$ Employee Performance	0.621	8.935	0.000	Supported
H3	Employee Performance $\rightarrow$ Internal Control Effectiveness	0.704	11.276	0.000	Supported

Source: Results process data (2026)

Based on Table 4, all proposed hypotheses are supported, indicating significant relationships among the variables. Workload has a significant negative effect on employee performance ( $\beta = -0.214$ ;  $t = 2.487$ ;  $p = 0.013$ ), suggesting that higher workload tends to reduce performance levels. In contrast, work motivation shows a strong positive influence on employee performance ( $\beta = 0.621$ ;  $t = 8.935$ ;  $p = 0.000$ ), highlighting motivation as a key driver of improved productivity and engagement. Furthermore, employee performance has a significant positive effect on internal control effectiveness ( $\beta = 0.704$ ;  $t = 11.276$ ;  $p = 0.000$ ), indicating that higher performance contributes to stronger governance and more effective implementation of internal control systems.

#### 4.3.2 Effect Size ( $f^2$ )

Effect size ( $f^2$ ) was calculated to evaluate the magnitude of the influence of each exogenous variable on endogenous variables. According to common guidelines,  $f^2$  values of 0.02, 0.15, and 0.35 indicate small, medium, and large effects, respectively.

Table 5. Effect Size ( $f^2$ )

Relationship	$f^2$ Value	Effect Size
Workload $\rightarrow$ Employee Performance	0.067	Small
Work Motivation $\rightarrow$ Employee Performance	0.412	Large
Employee Performance $\rightarrow$ Internal Control Effectiveness	0.495	Large

Source: Results process data (2026)

Based on Table 5, the effect size analysis indicates that Workload has a small influence on Employee Performance ( $f^2 = 0.067$ ), suggesting that although significant, its contribution to performance changes is relatively limited. In contrast, Work Motivation shows a large effect on Employee Performance ( $f^2 = 0.412$ ), highlighting motivation as a dominant factor in improving employee outcomes. Furthermore, Employee Performance demonstrates a large effect on Internal Control Effectiveness ( $f^2 = 0.495$ ), indicating that performance plays a substantial role in strengthening organizational governance and the effectiveness of internal control implementation.

### 4.3.3 Predictive Relevance ( $Q^2$ )

Predictive relevance was evaluated using the blindfolding procedure to assess the model's predictive capability, where  $Q^2$  values greater than zero indicate adequate predictive relevance. The results show that Employee Performance has a  $Q^2$  value of 0.371, indicating strong predictive relevance, while Internal Control Effectiveness has a  $Q^2$  value of 0.298, indicating moderate predictive relevance. These findings confirm that the model has sufficient predictive capability, demonstrating that the constructs used in this research can effectively predict the endogenous variables.

### 4.4 Discussion

This study aims to examine the influence of workload and work motivation on employee performance in supporting the effectiveness of internal control in private companies in Indonesia, and the SEM-PLS results indicate that all proposed hypotheses are supported, emphasizing the important role of human resource factors in strengthening organizational governance. The findings reveal that workload has a significant negative effect on employee performance, indicating that excessive task demands without proper management can reduce productivity, accuracy, and focus. High workload levels may create pressure and fatigue, leading employees to prioritize task completion speed rather than procedural accuracy, which is critical for internal control implementation. These results support job demand theory, suggesting that organizations need to manage workload through balanced task allocation and realistic performance targets to maintain optimal employee performance (Bos-Nehles et al., 2017).

Furthermore, work motivation shows a strong and positive influence on employee performance, making it the most dominant predictor in the research model. Motivated employees tend to demonstrate higher commitment, engagement, and responsibility, which enhances productivity and supports organizational objectives. This finding aligns with motivational theories that highlight the role of intrinsic and extrinsic factors, such as recognition, career development opportunities, fair compensation, and supportive leadership (Mathis & Jackson, 2016; Sajad Ahmad Bhat & Priyanka Patni, 2023), in shaping employee behavior. In the context of private companies in Indonesia, fostering a positive work environment that encourages motivation can improve discipline in following internal control procedures and strengthen governance practices.

The analysis also indicates that employee performance has a significant positive effect on internal control effectiveness, confirming that organizational control systems rely heavily on the behavior and competence of employees who execute policies and procedures. High-performing employees are more likely to maintain accurate documentation, follow workflows consistently, and identify potential risks, which enhances monitoring processes and operational reliability. This finding highlights that improving employee performance is a strategic approach to strengthening internal control systems (Alawaqleh, 2021; Lartey et al., 2023), especially in private organizations that operate in dynamic and fast-changing business environments.

Overall, the integrated model demonstrates that human resource factors play a central role in organizational governance, with work motivation acting as a key driver of performance and workload requiring careful management to prevent negative outcomes. Employee performance functions as a mediating mechanism linking organizational behavior variables to internal control effectiveness, while the moderate explanatory power of the model suggests that additional factors such as leadership style, organizational culture, technological support, and training may also contribute to governance effectiveness. These findings imply that companies should balance operational demands with employee well-being and motivational strategies, as sustainable organizational governance depends not only on formal control systems but also on the development of motivated and high-performing human resources.

### 5. Conclusion

This study concludes that human resource factors play a crucial role in supporting organizational governance and internal control effectiveness in private companies in Indonesia. The findings show that workload has a significant negative effect on employee performance, indicating that excessive task demands may reduce productivity and accuracy, while work motivation has a strong positive influence, emphasizing the importance of psychological and organizational support in enhancing engagement and responsibility. In addition, employee performance significantly improves internal control effectiveness by strengthening compliance, documentation accuracy, and

monitoring processes. These results suggest that organizations should not only design formal control systems but also develop strategies that enhance motivation and manage workload effectively. Overall, this study provides practical implications for organizational leaders to create balanced work environments and strengthen human resource management practices, while future research is encouraged to examine additional factors such as leadership style, organizational culture, and technological support to further explain internal control effectiveness in dynamic business environments.

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