Jurnal Ilmiah Bongaya (JIB)
Juni 2026 Vol 10 No.1
ISSN 1907-5480

Empirical Study on the Effect of Workload, Incentives, and Consequences on Employee Performance Improvement

Andi Dahrul[1], Muh. Fathurrahman[2]
[1,2]STIEM Bongaya Makassar
Email : andi.dahrul@stiem-bongaya.ac.id

Abstract: *In this era of globalization, companies are in great need of competent and high-quality human resources. Every company must be prepared to adapt and enhance itself to compete and overcome all challenges in the future. This research aims to determine the Influence of Workload, Incentives, and Consequences on Employee Performance in the Makassar City Water Supply Company (PDAM). This research adopts a quantitative research approach. The sample to be examined consists of 62 employees in the Makassar City Water Supply Company, selected using the purposive sampling technique. Data for this research were obtained through questionnaire distribution. Data analysis was conducted by testing instruments, classical assumption tests, multiple regression analysis, and hypothesis testing using the SPSS 26 application. The results of this research indicate that the Workload variable (X1) has a positive but not significant effect on employee performance (Y), the Incentive variable (X2) has a positive and significant effect on employee performance (Y), and the Consequences variable (X3) does not have a significant effect on employee performance (Y).*

Keywords*: Workload, Incentives, Consequences, Employee Performance*

Abstrak: Di era globalisasi ini, perusahaan sangat membutuhkan sumber daya manusia yang kompeten dan berkualitas. Setiap perusahaan harus siap untuk beradaptasi dan meningkatkan dirinya agar dapat bersaing dan mengatasi semua tantangan di masa depan. Penelitian ini bertujuan untuk mengetahui Pengaruh Beban Kerja, Insentif, dan Konsekuensi terhadap Kinerja Karyawan di Perusahaan Daerah Air Minum (PDAM) Kota Makassar. Penelitian ini menggunakan pendekatan penelitian kuantitatif. Sampel yang akan diteliti adalah 62 karyawan di PDAM Kota Makassar yang dipilih menggunakan Teknik sampling jenuh. Data penelitian diperoleh melalui penyebaran kuesioner. Analisis data dilakukan dengan menguji instrumen, uji asumsi klasik, analisis regresi berganda, dan uji hipotesis yang dilakukan dengan aplikasi SPSS 26. Hasil penelitian menunjukkan bahwa variabel Beban Kerja (X1) memiliki pengaruh positif yang signifikan terhadap kinerja karyawan (Y), variabel Insentif (X2) berpengaruh positif dan signifikan terhadap kinerja karyawan (Y), dan variabel Konsekuensi (X3) tidak memiliki pengaruh yang signifikan terhadap kinerja karyawan (Y).

Kata Kunci : Beban Kerja, Insentif, Konsekuensi, dan Kinerja Karyawan

INTRODUCTION

In this era of globalization, companies are in great need of competent and high-quality human resources. Every company must be ready to adapt and improve itself to compete and overcome all challenges in the future. Employees are human resources who have an active and dominant role in every organizational activity. They are the planners, implementers, and determinants of the realization of organizational goals. Human Resource Management (HRM) is the science and art of regulating relationships and roles of the workforce to be effective and efficient in helping the realization of the company, employees, and society (Hasibuan, 2017). Another definition states that HRM is the process of managing people, through planning, recruitment, selection, training, development, compensation provision, career management, occupational safety and health, industrial relations, to termination of employment to achieve company goals and improve stakeholder welfare (Kasmir, 2016).

Humans are the intangible assets of the company. Their existence drives the organization, so they absolutely require good management. Human resource management issues require a comprehensive approach to principles. Related to its relationship with management principles, HRM is an approach to managing human issues based on the principles of human resources as assets, mutually beneficial regulations, and the creation of organizational culture and values (Sedarmayanti, 2017). Performance is the output produced by functions or indicators of a job or profession within a certain period. A job or profession has a number of functions or indicators that can be used to measure the results of that work (Semara, 2019). Performance is the actual behavior displayed by each person as work achievement produced by employees according to their role in the company (Linggra, 2018). From several expert opinions, it can be said that employee performance is the work results produced by employees or actual behavior displayed from a number of efforts made in their work according to their role in the organization. Increasingly heavy workloads, many needs to be met, income levels that do not match the cost of living, and increasingly fierce competition can become threats to survival. Workload is the burden carried by a position according to established work standards that must be completed within a specified time (Kasmir, 2016). Workload is a collection or amount of activities that must be completed by an organizational unit or position holder within a certain period. Workload measurement is defined as a technique to obtain information about the efficiency and effectiveness of work of an organizational unit, or position holder carried out systematically using job analysis techniques, workload analysis techniques, or other management techniques. It is further stated that workload measurement is one of the management techniques to obtain job information, through research and assessment processes carried out analytically. This job information is intended to be used as a basis for improving the apparatus in the fields of institutional governance and human resources (Fandi, 2018).

Given that a person's work is mental and physical in nature, each person has different stress levels. A workload level that is too high allows for excessive energy consumption and overload compared to intensity. A workload that is too low can cause boredom and depression. One way to improve employee performance is to provide encouragement. Because incentives make employees feel recognized and appreciated for their achievements in carrying out their duties. (Sinambela, L. P. and S. S., 2019) states that "Incentives are elements or rewards given indirectly, either fixed or variable depending on employee performance." Incentives are a means of motivation, can be in the form of stimuli or encouragement given deliberately to workers so that within them arises greater enthusiasm to achieve for the organization (Sarwoto, 2017). According to Rama (2016), incentives are a means of motivation in the form of material, given as a stimulus or encouragement deliberately to workers so that within them arises great enthusiasm to increase their work productivity in the organization. According to Suwarno (2017), incentives are a means of motivation, can be in the form of stimuli or encouragement given deliberately to workers so that within them arises greater enthusiasm to achieve for the organization. Based on the definitions of experts, it can be concluded that incentives are tools to encourage employees to further improve productivity or work performance to achieve the company's goals that have been set. Consequences occur when unpleasant actions from superiors occur at the office for violations and crimes aimed at correcting employee mistakes and not for revenge for what was given, because employees make mistakes, employees violate valid regulations, thus by punishing, employees will not repeat their mistakes and punishment is given as training so that employees become moral individuals.

At PDAM Kota Makassar, there is a problem regarding workload, where there are still several employees who feel that workload can reduce employee work productivity. Viewed from human work which is mental and physical in nature, each human being has different levels of workload. A workload level that is too high allows for excessive energy consumption and overstress, and conversely, if the intensity of workload is too low, it allows for boredom and saturation or understress. (Wangi, 2020) Workload is pressure as a response that cannot develop, influenced by individual differences or psychological processes, namely a consequence of any external action (environment, situation, and events that create many psychological or physical demands) on others. PDAM Kota Makassar needs organizational incentives that must be implemented properly to achieve good Human Resource Management within the company to obtain better and maximum performance from employees to make human resources an advantage for the company. If organizational consequences are implemented properly within the company by the leadership, then employees will feel appreciated and success will occur in maximizing human resources at PDAM Kota Makassar.

METHODOLOGY

This research uses a quantitative research approach. Where this research uses descriptive analysis method, namely an analysis method where data collected, classified, analyzed, and interpreted objectively so as to provide information and description regarding the topic discussed. This research examines the effect of organizational justice and job satisfaction on employee performance.

RESULTS AND DISCUSSION

Validity Test

Table 1. Validity Test Results

Item			
Workload (X1)			
X1.1	0.809	0.210	Valid
X1.2	0.450	0.210	Valid
X1.3	0.675	0.210	Valid
X1.4	0.658	0.210	Valid
X1.5	0.275	0.210	Valid
Incentives (X2)			
X2.1	0.813	0.210	Valid
X2.2	0.668	0.210	Valid
X2.3	0.399	0.210	Valid
X2.4	0.724	0.210	Valid
X2.5	0.419	0.210	Valid
Consequences (X3)			
X3.1	0.368	0.210	Valid
X3.2	0.633	0.210	Valid
X3.3	0.464	0.210	Valid
X3.4	0.681	0.210	Valid
X3.5	0.492	0.210	Valid
Employee Performance (Y)			
Y1	0.691	0.210	Valid
Y2	0.596	0.210	Valid
Y3	0.396	0.210	Valid
Y4	0.691	0.210	Valid

Source: Processed data 2024

Based on the table above, several items were measured for each variable:

- Workload (X1): All items (X1.1, X1.2, X1.3, X1.4, X1.5) have R count values greater than the R table value. Therefore, the decision is "Valid".
- Incentives (X2): All items (X2.1, X2.2, X2.3, X2.4, X2.5) have R count values greater than the R table value. Therefore, the decision is "Valid".
- Consequences (X3): All items (X3.1, X3.2, X3.3, X3.4, X3.5) have R count values greater than the R table value. Thus, the decision is "Valid".
- Employee Performance (Y): All items (Y1, Y2, Y3, Y4, Y5) also have R count values greater than the R table value. Therefore, the decision is "Valid".
- Thus, the conclusion is that all variables (Workload, Incentives, Consequences, and Employee Performance) are measured well and valid based on the analysis conducted.

Reliability Test

Table 2. Reliability Test Results
Reliability Statistics

Cronbach's Alpha	N of Items
.824	20

Source: Processed data 2024

Cronbach's Alpha is a measure of internal reliability used to measure the extent to which a group of question items in a questionnaire or test is consistent in measuring the same concept or construct. Cronbach's Alpha values range between 0 and 1, where the higher the value, the higher its reliability. In this case, the Cronbach's Alpha value is 0.824, which indicates a fairly good level of reliability. Typically, an alpha value above 0.7 is considered good enough for social and behavioral research purposes. The number of items measured is 20. With a Cronbach's Alpha value of 0.824, it can be concluded that the collection of question items used in the research has a good level of consistency in measuring the same construct.

Normality Test

Table 3. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		62
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.11837919
Most Extreme Differences	Absolute	.085
	Positive	.064
	Negative	-.085
Test Statistic		.085
Asymp. Sig. (2-tailed)		.200[c,d]

Source: SPSS 26 Data

From these results, because the asymp. Sig. value (0.200) is greater than the commonly used significance level (usually 0.05), there is not enough evidence to reject the null hypothesis that the data distribution comes from a normal distribution. Therefore, based on this test, the data tested can be considered to have a normal distribution.

Multicollinearity Test

Table 4. Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	BEBAN KERJA	.568	1.761
	INSENTIF	.574	1.741
	KONSEKUENSI	.577	1.732

Source: SPSS 26 Data

The Coefficients results show the regression model parameters for the independent variables (Workload, Incentives, and Consequences) on the dependent variable (Employee Performance). The Collinearity Statistics provide information about multicollinearity between independent variables. Tolerance is a measure of how well an independent variable can be predicted by other variables in the regression model. A high tolerance value indicates that the independent variable is not highly correlated with other variables. VIF (Variance Inflation Factor) is a measure of how much the variance of the regression coefficient estimates increases due to multicollinearity. A high VIF value indicates multicollinearity.

From these results, it can be seen that:

The Workload variable has a tolerance of 0.568 and VIF of 1.761.

The Incentives variable has a tolerance of 0.574 and VIF of 1.741.

The Consequences variable has a tolerance of 0.577 and VIF of 1.732.

Tolerance values greater than 0.1 and less than 1, as well as VIF values less than 10, indicate that there are no serious issues with multicollinearity among the independent variables. Therefore, the regression model can be considered stable from the perspective of multicollinearity.*Uji Heteroskedastisitas*

Tabel 5. Uji Heteroskedastisitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.981	1.063		.923	.360
	Workload	-.095	.060	-.271	-1.592	.117
	Incentives	.044	.055	.133	.786	.435
	Consequences	.042	.066	.107	.630	.531

Source: SPSS 26 Data

From these results, it can be seen that there are no significant coefficients at the 0.05 significance level, because the significance values (Sig.) for all independent variables are greater than 0.05. Therefore, there is no significant relationship between Workload, Incentives, and Consequences with the heteroscedasticity dependent variable in this model.

Multiple Linear Regression Analysis

Table 6. Multiple Linear Regression Analysis Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1.676	1.837		.912	.365
	Workload	.171	.103	.173	1.666	.101
	Incentives	.510	.096	.552	5.332	.000
	Consequences	.213	.115	.191	1.854	.069

Source: SPSS 26 Data

Based on the table above, the multiple linear regression equation can be formulated as follows:

Y = 1.676 + 0.171X1 + 0.510X2 + 0.213X3 + e

Based on this table, the explanation of the relationship between the dependent and independent variables is as follows:

- The constant value (a) obtained is 1.676. If the coefficient values of financial literacy and hedonistic behavior do not increase, then the coefficient value of consumptive behavior is 1.676.
- The coefficient value of the Workload variable (X1) is 0.171. This means that for every 1% increase in the Workload variable (X1) while other variables are considered constant, the variable Y, namely Employee Performance, will increase by 0.171 units or by 17.1%.
- The coefficient value of the Incentives variable (X2) is 0.510. This means that for every 1% increase in the Incentives variable (X2) while other variables are considered constant, the variable Y, namely Employee Performance, will increase by 0.510 units or by 51%.
- The coefficient value of the Consequences variable (X3) is 0.213. This means that for every 1% increase in the Consequences variable (X3) while other variables are considered constant, the variable Y, namely Employee Performance, will increase by 0.213 units or by 21.3%.

Partial Hypothesis Testing (t-Test)

Table 7. Partial Hypothesis Test Results (t-Test)

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	1.676	1.837		.912	.365
	Workload	.171	.103	.173	1.666	.101
	Incentives	.510	.096	.552	5.332	.000
	Consequences	.213	.115	.191	1.854	.069

a. Dependent Variable: Employee Performance

Source: SPSS 26 Data

Hypothesis testing was conducted using the t-test, and the test results can be seen from the coefficients table in the t and sig columns. The t-table value is 1.671 (α: n-k = 0.05 : 59) using a 5% significance level. The t-test results can be explained using the significance test as follows:

Hypothesis 1

The partial statistical test in the table shows that the Workload variable (X1) obtained a t-count value of 1.666 and a t-table value of 1.671, so t-count is smaller than t-table with a significance value of 0.101. This value is greater than 0.05. Therefore, Ha is rejected and Ho is accepted, meaning that the Workload variable (X1) has a positive but not significant effect on Employee Performance (Y).

Hypothesis 2

The partial statistical test in the table shows that the Incentives variable (X2) obtained a t-count value of 5.332 and a t-table value of 1.671, so t-count is greater than t-table with a significance value of 0.000. This value is smaller than 0.05. Therefore, Ha is accepted and Ho is rejected, meaning that the Incentives variable (X2) has a positive and significant effect on Employee Performance (Y).

Hypothesis 3

The partial statistical test in the table shows that the Consequences variable (X3) obtained a t-count value of 1.854 and a t-table value of 1.671, so t-count is greater than t-table with a significance value of 0.069. This value is greater than 0.05. Therefore, Ha is rejected and Ho is accepted, meaning that the Consequences variable (X3) has a positive but not significant effect on Employee Performance (Y).

Coefficient of Determination (R^2)

Table 8. Coefficient of Determination (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.802[a]	.643	.625	1.147

Source: SPSS 26 Data

R Square measures how well the independent variables explain the variation in the dependent variable. A value of .643 indicates that 64.3% of the variation in employee performance can be explained by the independent variables included in the model. Adjusted R Square is an adjusted version of R Square that accounts for the number of predictors in the model and sample size. A value of .625 indicates that approximately 62.5% of the variation in employee performance can be explained by the predictors in the model after adjustment for the number of predictors and sample size. Std. Error of the Estimate is a measure of how close the data points are to the regression line. The lower the standard error value, the better the model fits the data. In this case, a value of 1.147 indicates the average estimation error of the model.

Discussion

Effect of Workload on Employee Performance

The partial statistical test results in the table show that the Workload variable (X1) has a t-count value of 1.666 and a t-table value of 1.671. Because the t-count value is smaller than the t-table value, with a significance level of 0.101 (which is greater than 0.05), it can be concluded that there is not enough statistical evidence to reject the null hypothesis (Ho). The null hypothesis (Ho) in this case may state that there is no significant effect between Workload (X1) and Employee Performance (Y), while the alternative hypothesis (Ha) states that there is a positive effect between the two. Therefore, based on these results, we cannot conclude that the Workload variable (X1) has a significant positive effect on Employee Performance (Y). Although there is a possibility of a positive effect, it is not statistically significant. In this case, we accept the null hypothesis (Ho) and reject the alternative hypothesis (Ha). However, it is important to note that this only applies to the significance level used (0.101) and these results may change with the use of different significance levels. This research is in line with research by Qoyyimah, M., Abrianto, T. H., & Chamidah, S. (2020) which stated that the Workload variable (X1) does not have a significant effect on the Employee Performance variable (Y) at PT. INKA Multi Solusi Madiun. But it differs from research by Adityawarman, Y., Sanim, B., & Sinaga, B. M. (2015) which found that Workload has a positive and significant direct effect on Employee Performance at PT. Bank Rakyat Indonesia (Persero) Tbk Krekot Branch.

Effect of Incentives on Employee Performance

Based on the statistical test results, it can be concluded that the Incentives variable (X2) has a significant positive effect on Employee Performance (Y). The t-count value (5.332) is greater than the t-table value (1.671) at the 0.05 significance level, even lower than 0.000. This indicates that there is sufficient statistical evidence to reject the null hypothesis (Ho) and accept the alternative hypothesis (Ha). In this context, the null hypothesis (Ho) may state that there is no significant effect between Incentives (X2) and Employee Performance (Y), while the alternative hypothesis (Ha) states that there is a positive and significant effect between the two. Therefore, by accepting Ha and rejecting Ho, it can be concluded that the Incentives variable (X2) has a positive and significant effect on Employee Performance (Y). This means that providing incentives to employees can significantly improve their performance. This research is in line with research by Anwar, C. (2021) which shows that providing incentives has a significant and positive effect on employee performance at PT. Tasindo Central Perkasa.

Effect of Consequences on Employee Performance

Based on the statistical test results, it can be seen that the t-count value (1.854) is greater than the t-table value (1.671) at the 0.05 significance level, but lower than the given significance value of 0.069. This indicates that although the t-count value is greater than the t-table at a smaller significance level, at the 0.069 significance level, the t-count value does not reach a sufficient significance level to reject the null hypothesis (Ho). The null hypothesis (Ho) in this case may state that there is no significant effect between Consequences (X3) and Employee Performance (Y), while the alternative hypothesis (Ha) states that there is a positive effect between the two.Therefore, based on these results, we do not have enough statistical evidence to reject the null hypothesis (Ho). This means that the Consequences variable (X3) does not have a significant effect on Employee Performance (Y) at the given significance level (0.069). Although there is a possibility of a positive effect, it is not statistically significant. In this case, we accept the null hypothesis (Ho) and cannot conclude that the Consequences variable (X3) has a significant effect on Employee Performance (Y). This research is in line with research by Muh. Rifo Rianto, Nurhaedar Jafar, Muhammad Ikhtiar, Arman, Haeruddin, Nurmiati Muchlis (2023) which shows that Consequences (X3) does not have a significant effect on Employee Performance (Y) at PT. Industri Kapal Indonesia Makassar.

Conclusion

Based on the research results regarding the effect of certain variables on employee performance, the following conclusions can be drawn:

1. Workload (X1): Based on the partial statistical test results, the Workload variable (X1) does not have a significant effect on Employee Performance (Y). Although there is a possibility of a positive effect, it is not statistically significant. Therefore, we accept the null hypothesis

(Ho) which states that there is no significant effect between Workload (X1) and Employee Performance (Y).

2. Incentives (X2): Based on the statistical test results, there is strong evidence that the Incentives variable (X2) has a positive and significant effect on Employee Performance (Y). This is evident from the t-count value which is much greater than the t-table value at a very low significance level (less than 0.000). Therefore, we reject the null hypothesis (Ho) and accept the alternative hypothesis (Ha), which states that providing incentives to employees can significantly improve their performance.
3. Consequences (X3): The statistical test results show that the Consequences variable (X3) does not have a significant effect on Employee Performance (Y). Although the t-count value is greater than the t-table at a lower significance level, at the given significance level (0.069), the t-count value does not reach a sufficient significance level to reject the null hypothesis (Ho). Therefore, we do not have enough statistical evidence to reject the null hypothesis (Ho), which states that there is no significant effect between Consequences (X3) and Employee Performance (Y).
4. Thus, from the results of this research, it can be concluded that Incentives (X2) are a factor that has a significant effect on employee performance, while Workload (X1) and Consequences (X3) do not have a statistically significant effect.

References

Adityawarman, Y., Sanim, B., & Sinaga, B. M. (2015). Pengaruh Beban Kerja Terhadap Kinerja Karyawan (Studi pada PT. Bank Rakyat Indonesia (Persero) Tbk Cabang Krekot). Jurnal Manajemen & Organisasi, 6(1), 1-10.

Anwar, C. (2021). Pengaruh Pemberian Insentif terhadap Kinerja Karyawan. Jurnal Ekonomi dan Bisnis, 11(2), 45-58.

Agustina, R., & Zakiyah, T. (2023). Financial Distress Prediction Using Financial Ratios. Jurnal Ilmu Akuntansi dan Bisnis, 1(2), 45-56.

Andari, P. A. A., et al. (2023). Pengaruh Likuiditas, Profitabilitas, dan Ukuran Perusahaan terhadap Financial Distress. Jurnal Manajemen Keuangan dan Akuntansi, 2(1), 1-15.

Azizah, L. N. (2023). Analisis Pengaruh Rasio Keuangan terhadap Financial Distress pada Perusahaan Manufaktur. Jurnal Riset Akuntansi Kontemporer, 5(3), 112-125.

Fandi, A. (2018). Pengukuran Beban Kerja dan Analisis Jabatan. Jakarta: Penerbit Salemba Empat.

Hasibuan, M. S. P. (2017). Manajemen Sumber Daya Manusia. Jakarta: Bumi Aksara.

Kasmir. (2016). Manajemen Sumber Daya Manusia (Teori dan Praktik). Jakarta: Rajawali Pers.

Linggra, A. (2018). Kinerja Karyawan: Konsep dan Pengukuran. Yogyakarta: Deepublish.

Nuryanti, I., & Ramdhan, A. (2023). Leverage dan Risiko Financial Distress: Studi Empiris pada Perusahaan Sektor Industri. Jurnal Ekonomi dan Bisnis, 10(1), 30-45.

Qoyyimah, M., Abrianto, T. H., & Chamidah, S. (2020). Analisis Pengaruh Beban Kerja terhadap Kinerja Karyawan (Studi Kasus: PT. INKA Multi Solusi Madiun). Jurnal Ilmiah Manajemen & Bisnis, 9(3), 112-125.

Rama, A. (2016). Insentif dan Motivasi Kerja. Bandung: Alfabeta.

Rianto, M. R., Jafar, N., Ikhtiar, M., Arman, A., Haeruddin, H., & Muchlis, N. (2023). Pengaruh Konsekuensi terhadap Kinerja Karyawan (Studi Kasus: PT. Industri Kapal Indonesia Makassar). Jurnal Bisnis dan Manajemen, 14(1), 60-75.

Risnanti, M. A., et al. (2019). Analisis Faktor-Faktor Penyebab Suspensi Perdagangan Saham di BEI. Jurnal Pasar Modal Indonesia, 4(1), 22-35.

Salsabila, A., & Zulfikar, Z. (2023). Dampak Rasio Likuiditas dan Solvabilitas terhadap Risiko Financial Distress. Jurnal Akuntansi dan Keuangan Indonesia, 8(4), 210-225.
Sari, D. P., & Putri, N. A. (2019). Signalling Theory dan Analisis Laporan Keuangan. Jurnal Akuntansi Bisnis, 6(1), 40-52.
Sarwoto. (2017). Dasar-Dasar Organisasi dan Manajemen. Jakarta: Ghalia Indonesia.
Sedarmayanti. (2017). Manajemen Sumber Daya Manusia: Reformasi Birokrasi dan Manajemen Pegawai Negeri Sipil. Bandung: Refika Aditama.
Semara, I. M. (2019). Pengukuran Kinerja Karyawan. Denpasar: Udayana University Press.
Sinambela, L. P. & S. S. (2019). Manajemen Sumber Daya Manusia: Membangun Tim Kerja yang Solid untuk Meningkatkan Kinerja. Jakarta: Bumi Aksara.
Sudaryanti, D., & Dinar, M. (2019). Analisis Faktor-Faktor Penyebab Financial Distress pada Perusahaan Publik. Jurnal Akuntansi Teori dan Terapan, 7(2), 89-102.
Suwarno, B. (2017). Manajemen Sumber Daya Manusia dalam Organisasi. Yogyakarta: ANDI.
Swastika, D. K., et al. (2023). Pengaruh Rasio Likuiditas dan Profitabilitas terhadap Financial Distress pada Perusahaan Farmasi. Jurnal Ilmiah Manajemen dan Bisnis, 15(2), 70-85.
Utaminingsih, K., & Nursiam, D. (2023). Pengaruh Profitabilitas, Solvabilitas, dan Likuiditas terhadap Financial Distress. Jurnal Keuangan dan Perbankan, 12(3), 150-165.
Wangi, R. (2020). Beban Kerja dan Kinerja Karyawan. Makassar: CV. Social Politic Genius (SIGn).