

Impact of Competence, Work Attitude, and Career Development on Employee Performance at the DGT North Sumatra Regional Office I

Ariyansyah¹, Yuliana Tumangger², Indah Suci Maharani Nasution³, Riza Natama Harahap⁴, Adinda Taufik⁵, Supriadi^{6*}
Universitas Islam Sumatera Utara

Corresponding Author: Supriadi adysupriadi@fe.uisu.ac.id

ARTICLE INFO

Keywords: Competence, Work Attitude, Career Development, Employee Performance, DGT Regional Office.

Received : 10, February

Revised : 21, February

Accepted: 22, March

©2025 Ariyansyah, Tumangger, Nasution, Harahap, Taufik, Supriadi :
This is an open-access article distributed under the terms of the

[Creative Commons Attribution 4.0 International](https://creativecommons.org/licenses/by-sa/4.0/).



ABSTRACT

This study aims to analyze the influence of competence, work attitude, and career development on employee performance at the DGT North Sumatra Regional Office I. The research method used is a qualitative approach with data collection techniques through in-depth interviews, observations, and documentation. The results of the study show that high competence increases work effectiveness, a positive work attitude encourages discipline and commitment, and career development provides motivation for employees to increase productivity. Simultaneously, these three factors have a significant influence on employee performance. The recommendations of this study are to strengthen training programs, build a positive work culture, and provide clear career paths to improve employee performance on a sustainable basis.

INTRODUCTION

In the era of globalization and increasingly fierce competition, human resources are the main factor in determining the success of an organization, including in the government sector (Mokobombang & Natsir, 2024). The Regional Office of the Directorate General of Taxes (DGT) of North Sumatra I is one of the agencies that has a strategic role in managing tax administration in its region. Therefore, the performance of employees within the DGT greatly determines the effectiveness in achieving organizational goals, especially in increasing tax compliance and optimizing state revenue.

Employee performance is influenced by various factors, including competence, work attitude, and career development. Competence includes the skills, knowledge, and abilities of individuals in carrying out their duties and responsibilities. Employees who have good competence are expected to work more effectively and efficiently, so that they can make maximum contributions to the organization (Nurillah & Muid, 2014).

In addition to competence, work attitude also plays an important role in determining employee performance. Work attitude reflects the motivation, dedication, and commitment of employees in carrying out their duties (Subagio, 2015). Employees with a positive work attitude tend to be more disciplined, responsible, and have a high work spirit, which affects productivity increase.

Career development is another factor that is no less important in improving employee performance. A good career development program will encourage employees to continuously improve their capacity and skills (Parerung et al., 2014). This can be done through training, further education, and job promotion opportunities that can motivate employees to work better and achieve organizational targets.

In the context of the North Sumatra DGT Regional Office I, competence, work attitude, and career development are aspects that need to be considered in an effort to improve employee performance. Considering that the duties and responsibilities carried out are quite complex, employees are required to have good technical skills, a professional attitude, and opportunities to continue to develop in their careers.

Problems that often arise in government organizations are the lack of attention to improving employee competence, the lack of career development programs, and the lack of encouragement to improve positive work attitudes. If these factors are not considered, it can have an impact on low productivity and a decrease in the quality of public services.

Based on this phenomenon, this study aims to analyze the impact of competence, work attitude, and career development on employee performance at the DGT North Sumatra Regional Office I. By understanding the extent of the influence of these three factors, it is hoped that it can provide the right recommendations in an effort to improve employee performance.

Through this research, it is hoped that the main factor that is most dominant in influencing employee performance can be found. If competence is the most significant factor, then organizations need to improve training and education programs. If work attitudes become a more influential aspect, then

there needs to be a strategy to increase employee motivation and work discipline. If career development is the main factor, then organizations need to pay attention to promotion opportunities and clearer career paths for employees.

The results of this study are also expected to be the basis for the management of the North Sumatra DGT Regional Office I in designing more effective human resource management policies. Thus, organizations can create a more conducive work environment, improve employee welfare, and encourage continuous performance improvement.

In addition, this research can also contribute to academic studies in the field of human resource management, especially in the context of government agencies. The findings of this study can be a reference for other organizations that have similar characteristics in improving the performance of their employees.

Ultimately, optimal employee performance will contribute to the achievement of overall organizational goals. In the context of the DGT, improving employee performance will have an impact on increasing tax compliance, better service to the community, and increasing more optimal state revenue.

By considering these various aspects, this research is relevant to be conducted to identify factors that can increase the effectiveness and efficiency of employee performance. Thus, the North Sumatra DGT Regional Office I can continue to develop into a professional, competent, and highly competitive institution.

In conclusion, this study seeks to answer the question of the extent to which competence, work attitude, and career development can affect employee performance in the DGT North Sumatra Regional Office I. By understanding the relationship between these variables, it is hoped that the most effective strategies can be found in improving employee performance in this organizational environment.

THEORETICAL REVIEW

Literature review is a theoretical basis that is a reference in this study. Research on the impact of competence, work attitude, and career development on employee performance has been widely studied in various literatures in the field of human resource management. This review aims to explain the main concepts that are the research variables, namely competence, work attitude, career development, and employee performance, as well as the relationships between these variables based on the theory and results of previous research.

Competence

Competence is a combination of knowledge, skills, and attitudes that a person needs to carry out tasks effectively and efficiently (Spencer & Spencer, 2008). According to (Sumual, 2015), competencies include aspects of technical competence, social competence, and conceptual competence. High competence

allows employees to complete work with quality results and according to organizational standards.

In the context of public organizations such as the North Sumatra DGT Regional Office I, employee competence is very important in handling administrative tasks, understanding tax regulations, and providing optimal service to the community. Research conducted by (Ataunur & Ariyanto, 2016) shows that there is a positive and significant relationship between employee competence and organizational performance. Therefore, improving competence through training and education is a strategic step in improving employee performance.

Work Attitude

Work attitude is defined as an evaluation or assessment of an individual towards his or her work, which is reflected in feelings of liking or disliking the task carried out (Judge & Robbins, 2013). A positive work attitude includes loyalty, responsibility, discipline, and motivation in getting work done (Luthans et al., 2006). Employees who have a good work attitude tend to have a high commitment to their tasks and organization, so that it has a direct impact on the performance produced.

Several studies show that work attitudes have a significant influence on productivity. For example, research conducted by (Satato et al., 2022) In the government sector, it shows that employees with a positive work attitude show better performance in completing tasks and providing services to the community. Therefore, organizations need to build a conducive work culture to encourage a positive work attitude among employees.

Career Development

Career development is a process in which organizations provide opportunities for employees to improve their abilities and reach higher career heights (Supardi, 2016). Career development programs include training, career guidance, job rotation, and promotion. Good career development can increase employee motivation, job satisfaction, and loyalty, which ultimately has a positive impact on performance.

According to (Vendriana, 2017), clear career development provides a sense of security and encourages employees to work better because of the promising future prospects. Study conducted by (Nur et al., 2022) In the government environment, it shows that structured career development has a significant effect on improving employee performance. By providing opportunities for growth, employees feel valued and motivated to make maximum contributions to the organization.

Employee Performance

Employee performance is defined as the work results achieved by a person in accordance with the responsibilities given (Anwar Prabu, 2017). Employee performance can be measured through several indicators such as work quality, work quantity, punctuality, effectiveness, and efficiency. Optimal

performance is essential for organizations because it has an impact on the achievement of goals and operational success.

In the public sector, employee performance is measured based on the ability to provide effective and accountable services to the community. Research by (Wahyuni, 2015) found that the performance of employees in the government environment is greatly influenced by competence, work attitude, and career development. Therefore, organizations need to pay attention to these factors in an effort to improve employee performance in a sustainable manner.

METHODOLOGY

This study uses a qualitative approach to analyze the impact of competence, work attitude, and career development on employee performance at the DGT North Sumatra Regional Office I. Qualitative approach was chosen because it allows researchers to deeply understand the phenomena that occur, reveal employee perspectives, and explore the relationships between variables through direct experience and views from the research subjects.

Research Design

The research design used is a case study because the focus of this research is in a specific environment, namely the North Sumatra DGT Regional Office I. Case studies allow researchers to observe in detail phenomena related to competence, work attitudes, career development, and their impact on employee performance (Assyakurrohim et al., 2023).

Location and Time of Research

This research was conducted at the North Sumatra DGT Regional Office I. Location selection was based on the strategic role of the agency in managing tax administration and the relevance of the research topic to employee performance development. The research was carried out for 3 months to allow for in-depth and comprehensive data collection.

Research Subject

The research subjects consisted of employees in various divisions at the DGT North Sumatra I Regional Office, including administrative staff, field employees, and management. The researcher used purposive sampling to select informants who have experience and in-depth understanding related to competencies, work attitudes, career development, and employee performance. The criteria for selecting an informant include:

- a. Employees with a minimum service period of 3 years.
- b. Employees who have participated in career development or training programs.
- c. Employees at the staff level to managerial.

It is estimated that there are 8-12 informants who are interviewed in depth to get a rich variety of perspectives.

Data Collection Techniques

Data collection is carried out through several methods to increase the validity and reliability of the findings (Data, 2015) that is:

In-depth Interview

The interviews were conducted in a semi-structured manner to provide flexibility in exploring the informant's answers freely while still focusing on the main topic. Interview questions include:

- a. Competence: Knowledge, skills, and experience of employees in carrying out their duties.
- b. Work Attitude: Employee motivation, dedication, and commitment to the organization.
- c. Career Development: Training opportunities, promotions, and their impact on performance.
- d. Employee Performance: Employee perception of work achievement, effectiveness, and productivity.

Participant Observation

Researchers conduct direct observation of work activities in the office environment to understand how competencies, work attitudes, and career development are applied in daily life. Observation includes interactions between employees, work procedures, and organizational dynamics.

Documentation

Secondary data collection through official documents such as employee performance reports, career development policies, and training evaluation results. Documentation helps strengthen the data from interviews and observations.

Data Analysis Techniques

Data analysis is carried out qualitatively descriptive through the following stages (Miles & Huberman, 1992):

Data Reduction

Sort and simplify data from interviews, observations, and documentation to find key themes related to competencies, work attitudes, career development, and employee performance.

Categorization and Coding

The data obtained is categorized based on the main theme and assigned a specific code to facilitate analysis. For example:

- a. K1: Technical competence
- b. SK2: Work attitude and motivation
- c. PK3: Career development program

Data Presentation

The data is compiled in the form of a descriptive narrative that explains the relationships between variables and patterns that emerge from the research results.

Drawing conclusions

Conclusions are drawn based on the interpretation of the collected data. The researcher ensures that the conclusions are objective, reflect the informant's experience, and are relevant to the purpose of the research.

RESULTS

The Effect of Competence on Employee Performance at the DGT North Sumatra Regional Office I

Based on the results of interviews and observations, competence has a significant influence on employee performance at the North Sumatra DGT Regional Office I. Informants stated that employees who have technical skills, in-depth knowledge of tax regulations, and good communication skills tend to complete their work more effectively and accurately.

Some employees revealed that regular training organized by the DGT, such as training on the latest tax regulations and improving administrative skills, helps them improve their technical and conceptual competencies. High competence has an impact on the speed of task completion and accuracy in providing services to taxpayers.

Table 1. The Effect of Competence on Employee Performance

Competency Aspects	Research Findings
Technical Competencies	Increase accuracy in completing tasks.
Social Competence	Improve communication with taxpayers.
Conceptual Competencies	Assist in systematic problem solving.
Training and Development	Support the improvement of professional skills.

The Effect of Work Attitude on Employee Performance at the North Sumatra DGT Regional Office I

The results of the interview showed that work attitude had a direct effect on employee performance. Employees with positive attitudes, such as high dedication, responsibility, and commitment to tasks, tend to work more disciplined and produce more quality output.

Informants at the managerial level emphasized the importance of building a conducive work culture to maintain employee motivation. Employees who have high intrinsic motivation show greater initiative in completing tasks without strict supervision. On the other hand, employees with a negative work attitude have difficulty meeting performance targets.

Table 2. The Effect of Work Attitude on Employee Performance

Aspects of Work Attitude	Research Findings
Motivation	Increase initiative in completing tasks.
Work Discipline	Ensuring punctuality in completion.
Commitment	Maintain the quality of service to the community.
Loyalty	Increase engagement with the organization.

The Effect of Career Development on Employee Performance at the DGT North Sumatra Regional Office I

Based on the results of documentation and interviews, career development at the North Sumatra DGT Regional Office I has a significant impact on employee performance. Employees who have the opportunity to develop through training, promotion, and job rotation programs show better performance than employees who do not get similar opportunities.

Most informants feel that a transparent career development system motivates them to work harder. However, some employees stated that the limited promotion opportunities are a challenge in maintaining long-term motivation.

Table 3. The Effect of Career Development on Employee Performance

Career Development Aspects	Research Findings
Ongoing Training	Improve technical and professional capabilities.
Promotional Opportunities	Motivate employees to improve performance.
Position Rotation	Enrich work experience and skills.
Performance Evaluation	Provide constructive feedback.

The Influence of Competence, Work Attitude, and Career Development on Employee Performance at the DGT North Sumatra Regional Office I

The results of the study show that competence, work attitude, and career development simultaneously have a strong influence on employee performance. These three variables complement each other in creating a productive and efficient work environment.

Employees with high competence tend to have confidence in carrying out their duties, while a good work attitude increases morale and discipline. Career development is a supporting factor that encourages employees to continue to develop and make maximum contributions.

Table 4. The Relationship of Competence, Work Attitude, and Career Development to Employee Performance

Variable	Impact on Employee Performance
Competence	Increase effectiveness and efficiency in work.
Work Attitude	Motivates and encourages commitment to the organization.
Career Development	Provide professional growth opportunities.
Combination of the Three Variables	Improving service quality and productivity.

DISCUSSION

The Effect of Competence on Employee Performance at the DGT North Sumatra Regional Office I

The results of the study show that competence has a significant influence on employee performance at the North Sumatra DGT Regional Office I. The competencies in question include technical, social, and conceptual competencies. Employees with a high level of competence are able to complete their work more effectively, accurately, and in accordance with applicable procedures. This is in line with the theory put forward by (Spencer & Spencer, 2008), which states that competencies include basic individual characteristics that are directly related to superior performance in the workplace.

From the results of the interviews, most of the informants stated that the regular training organized by the DGT, such as training on the latest tax regulations and the use of tax information systems, helped improve their skills and understanding. These findings support the results of the study (Sumual, 2015) which concludes that improving competence through continuous training has a direct impact on increasing work productivity.

In addition, employees who have interpersonal competence show better communication skills in handling taxpayers. This social competence is important in maintaining good relationships and creating quality services. This is in accordance with the opinion (McClelland & Boyatzis, 1982), which emphasizes that interpersonal competence plays an important role in creating a productive and harmonious work environment.

The Effect of Work Attitude on Employee Performance at the North Sumatra DGT Regional Office I

Work attitude has a direct effect on employee performance. The attitude in question includes motivation, discipline, commitment, and loyalty. Based on the results of the interview, employees who have high motivation tend to show greater initiative in completing tasks and complying with organizational rules. These findings are consistent with the theory (Judge & Robbins, 2013) which

states that a positive attitude towards work contributes to increased productivity and the achievement of optimal results.

Some informants at the managerial level emphasized the importance of creating a work culture that is conducive to maintaining a positive work attitude. Employees with a good work attitude show a high commitment to completing tasks on time and with quality. This is reinforced by research (Anwar Prabu, 2017) which found that organizational commitment significantly affects employee performance because employees who feel valued tend to work more diligently and responsibly.

However, the results of the study also revealed that employees with negative work attitudes, such as lack of motivation due to limited promotions, experienced a decrease in performance. These findings support the results of Amri's (2020) research, which states that poor work attitudes can lead to low productivity and job satisfaction in the bureaucratic environment.

The Effect of Career Development on Employee Performance at the DGT North Sumatra Regional Office I

The results of the study show that career development has an important role in improving employee performance. The career development program at the DGT North Sumatra Regional Office I includes ongoing training, promotion opportunities, and job rotation. The majority of informants stated that the opportunity to develop through training and promotion motivates them to work better and improve their professional abilities.

These findings are in line with the theory of (Greenhaus et al., 2000) which states that effective career development creates opportunities for employees to develop new skills and improve performance. In addition, research (Supardi, 2016) It also proves that clear and transparent career development is able to increase employee loyalty and create intrinsic motivation that leads to optimal performance.

However, some employees stated that there were limited promotion opportunities that led to a decrease in work morale. This is consistent with the results of the study (Vendriana, 2017), which suggests that unclear career paths can reduce employee motivation and negatively impact productivity. Therefore, it is important for organizations to provide clarity in career development policies to maintain employee morale and performance.

The Simultaneous Influence of Competence, Work Attitude, and Career Development on Employee Performance at the DGT North Sumatra Regional Office I

The results of the study show that competence, work attitude, and career development together have a strong influence on employee performance. These three variables complement each other in creating a productive work environment. Highly competent employees are able to work efficiently, a positive work attitude encourages motivation and discipline, while career development creates growth opportunities that encourage improved performance.

These findings are in line with the 3P Performance Theory (People, Process, Product) model developed by (Ling et al., 2011). This model states that a

combination of competencies, work attitudes, and career development is a key factor in improving organizational performance. This research also supports the results of the research (Sutrisno, 2009) which concludes that comprehensive human resource management, including competency development, work attitude, and career development, is able to increase organizational productivity and efficiency.

Furthermore, this study proves that employee performance can be improved through a holistic approach that combines various internal (competencies and work attitudes) and external factors (career development). Therefore, the North Sumatra DGT Regional Office I is advised to strengthen training programs, motivate employees through performance appreciation, and provide clear and open career paths.

CONCLUSIONS AND RECOMMENDATIONS

Based on the results of research and discussions that have been carried out on "The Impact of Competence, Work Attitude, and Career Development on Employee Performance at the DGT North Sumatra Regional Office I", it can be concluded that these three variables have a significant influence on employee performance, both individually and simultaneously. First, competence has an important role in improving employee performance. Employees who have good technical, social, and conceptual competence are able to complete tasks efficiently, accurately, and in accordance with applicable regulations. The routine training provided by the North Sumatra DGT Regional Office I has proven to improve the ability of employees to understand tax regulations and complete their work better. Second, work attitude has a direct effect on employee performance. Employees with a positive work attitude—including discipline, responsibility, commitment, and loyalty—tend to have high morale in completing tasks and meeting organizational targets. A good work attitude encourages employees to work more productively and maintain the quality of service. Third, career development plays an important role in motivating employees to improve their performance. Career development programs that include ongoing training, promotion opportunities, and job rotations provide opportunities for employees to develop new skills and expand their professional experience. Employees who see clear career development opportunities tend to be more motivated and perform better. Fourth, simultaneously, competence, work attitude, and career development have a strong and complementary influence in improving employee performance at the DGT North Sumatra Regional Office I. The combination of these three factors creates a conducive work environment, motivates employees to work better, and ensures that the quality of service to the community is maintained. Thus, to improve employee performance in a sustainable manner, the North Sumatra DGT Regional Office I is advised to: Strengthen training and competency development programs regularly so that employees always have the latest skills and knowledge. Encourage a positive work culture by paying attention to employee welfare, giving appreciation for achievements, and building a supportive work environment. Develop a clear and transparent career policy to provide equal

growth opportunities for all employees, so that motivation and loyalty to the organization can be increased. This conclusion shows that a holistic approach to human resource management, which includes competency development, positive work attitudes, and sustainable career development policies, is a key factor in improving employee performance in bureaucratic environments such as the DGT North Sumatra Regional Office I.

FURTHER STUDY

Future research can explore the interaction effects between competence, work attitude, and career development in different public sector institutions to determine whether similar patterns exist across various bureaucratic environments. A longitudinal study could assess the long-term impact of continuous training and career development on employee motivation and performance. Additionally, investigating the role of organizational culture and leadership in shaping work attitudes may provide deeper insights into sustaining high employee performance. Comparative studies between regional and central tax offices could also highlight contextual differences in human resource management strategies. Lastly, qualitative research focusing on employee perceptions of career development opportunities may offer valuable recommendations for improving talent retention and job satisfaction.

REFERENCES

- Anwar Prabu, M. (2017). *Manajemen Sumber Daya Manusia Perusahaan*, Bandung: PT. Remaja Rosdakarya.
- Assyakurrohim, D., Ikhrum, D., Sirodj, R. A., & Afgani, M. W. (2023). Metode studi kasus dalam penelitian kualitatif. *Jurnal Pendidikan Sains Dan Komputer*, 3(01), 1–9.
- Ataunur, I., & Ariyanto, E. (2016). pengaruh kompetensi dan pelatihan terhadap kinerja karyawan PT. Adaro energy tbk. *Telaah Bisnis*, 16(2).
- Data, T. P. (2015). *Instrumen Penelitian. Kisi-Kisi Instrumen*.
- Greenhaus, J. H., Callanan, G. A., & Godshalk, V. M. (2000). *Career Management*, 3rd edn (Fort Worth, TX: Dryden).
- Judge, T., & Robbins, S. (2013). Motivation concepts. *Organizational Behavior*, 201–238.
- Ling, W., Mooney, L., Zhao, M., Nielsen, S., Torrington, M., & Miotto, K. (2011). Selective review and commentary on emerging pharmacotherapies for opioid addiction. *Substance Abuse and Rehabilitation*, 181–188.
- Luthans, F., Vogelgesang, G. R., & Lester, P. B. (2006). Developing the psychological capital of resiliency. *Human Resource Development Review*, 5(1), 25–44.

- McClelland, D. C., & Boyatzis, R. E. (1982). Leadership motive pattern and long-term success in management. *Journal of Applied Psychology*, 67(6), 737.
- Miles, M. B., & Huberman, A. M. (1992). *Analisis data kualitatif*. Jakarta: UI press.
- Mokobombang, W., & Natsir, N. (2024). Strategi pengembangan sumber daya manusia dalam meningkatkan kinerja organisasi: Tinjauan pada industri jasa. *Jurnal Minfo Polgan*, 13(1), 606–618.
- Nur, I., Nurbakti, R., & Beddu, M. (2022). Pengaruh motivasi, pengembangan karir dan kepuasan kerja terhadap kinerja pegawai bagian umum sekretariat daerah. *Jurnal Ilmiah Manajemen & Kewirausahaan*, 8(3), 297–310.
- Nurillah, A. S., & Muid, D. (2014). Pengaruh kompetensi sumber daya manusia, penerapan sistem akuntansi keuangan daerah (sakd), pemanfaatan teknologi informasi, dan sistem pengendalian intern terhadap kualitas laporan keuangan pemerintah daerah (studi empiris pada skpd kota depok). *Fakultas Ekonomika dan Bisnis*.
- Parerung, A., Adolfina, A., & Mekel, P. A. (2014). Disiplin, kompensasi dan pengembangan karir pengaruhnya terhadap kinerja pegawai pada badan lingkungan hidup Provinsi Sulawesi Utara. *Jurnal EMBA: Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 2(4).
- Satato, Y. R., Adilase, B. P., & Subrata, G. (2022). Kompetensi, disiplin kerja dan budaya kerja pengaruhnya terhadap kinerja pegawai. *Jurnal Ekonomi, Manajemen Pariwisata Dan Perhotelan*, 1(1), 1–7.
- Spencer, L. M., & Spencer, P. S. M. (2008). *Competence at Work models for superior performance*. John Wiley & Sons.
- Subagio, M. (2015). Pengaruh Kecerdasan Emosional, Motivasi Kerja, dan Sikap Kerja Terhadap Kinerja Karyawan Pada PT Ithaca Resources. *Jurnal Manajemen*, 19(1), 101–120.
- Sumual, T. E. (2015). Pengaruh Kompetensi Kepemimpinan, Budaya Organisasi terhadap Kinerja Pegawai di Universitas Negeri Manado. *MIMBAR: Jurnal Sosial Dan Pembangunan*, 31(1), 71–80.
- Supardi, E. (2016). Pengembangan Karir Kontribusinya Terhadap Kinerja Pegawai. *Jurnal Geografi Gea*, 9(1).
- Sutrisno, E. (2009). *Manajemen sumber daya manusia edisi pertama*. Jakarta: Kencana Prenada Media Group, 41.
- Vendriana, L. (2017). Pengaruh pengembangan karir terhadap kepuasan kerja

karyawan melalui motivasi kerja sebagai variabel intervening (studi kasus pada Hotel Grasia Semarang). Faculty of Social and Political Science.

Wahyuni, E. (2015). Pengaruh Budaya Organisasi Dan Gaya Kepemimpinan Terhadap Kinerja Pegawai Bagian Keuangan Organisasi Sektor Publik Dengan Motivasi Kerja Sebagai Variabel Intervening (Studi Kasus Pada Pegawai Pemerintah Kota Tasikmalaya). *Nominal Barometer Riset Akuntansi Dan Manajemen*, 4(1), 96–112.