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IMPLEMENTATION OF GOOD CORPORATE GOVERNANCE, TOTAL QUALITY MANAGEMENT AND *TRI HITA KARANA* CULTURE ON MANAGERIAL PERFORMANCE AT STAR HOTELS IN BADUNG REGENCY

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ABSTRACT

Performance is the result of work that can be achieved by a person or group in the company by their respective authorities and responsibilities to legally achieve company goals. Badung Regency has the highest number of star hotels in Bali, therefore star hotels in Badung Regency are required to improve their performance, to survive amid competition between star hotels. Many factors that can affect performance include Good Corporate Governance, Total Quality Management, and *Tri Hita Karana* culture. This study aims to determine how the effect of the implementation of Good Corporate Governance, total quality management, and *Tri Hita Karana* culture on managerial performance. This research was conducted in five-star hotels spread across Badung Regency. According to data from the tourism office, the number of star hotels in Badung is 156. The method of determining the sample uses random sampling. The data analysis technique used is multiple linear regression analysis. The results of the study show that total quality management has a positive effect on hotel managerial performance in Badung. The implementation of good corporate governance and *Tri Hita Karana* culture does not affect the managerial performance of five-star hotels in Badung Bali.

KEYWORDS: managerial performance, good corporate governance, Tri Hita Karana culture

INTRODUCTION

The most prominent native income of Bali is tourism. The tourism sector is still important considering that the service sector group can contribute to the formation of the Gross Regional Domestic Product (GDP) of Bali Province, therefore increasing the role of the tourism sector is deemed necessary for the formation of GRDP by promoting development in the tourism sector, through the tourism sector, so it is hoped that it will expand business opportunities and expand employment opportunities. The Central Bureau of Statistics of the Province of Bali (2018), states that there are 248-star hotels in Bali. The following is data on the number of five-star hotels spread throughout the Regency/City in the Province of Bali. The biggest hotel growth is in the Badung district. Most hotels are in the Badung district, which is 156 hotels. There are various kinds of businesses that support the success of tourism in Bali. One of the growing businesses related to tourism is the hotel business. The sustainability of the hotel

business depends on the hotel management carried out by the hotel manager. The measure of the success of a hotel business can be seen from managerial performance. Managerial performance is the skill of a manager in carrying out managerial activities between planning, investigation, coordination, supervision, staffing, negotiation, and representation. Assessment of managerial performance is one way that can be done to determine whether the company's predetermined goals are achieved or not. The way that companies can take to be the best is to improve managerial performance through continuous improvement.

Good Corporate Governance is a term for good corporate governance, which is a set of systems that are useful for regulating the relationship between managers, company owners, and other stakeholders related to their rights and obligations, FCGI (Luhglatno, 2010). Corporate governance is used to control the behavior of company managers so that they act not only to benefit themselves but also to be able to benefit the owner of the company or in other words to equalize the interests between the owner of the company and the manager. If the governance of a company is good, it can show a tendency for greater corporate responsibility, Rambo (2013). Therefore, Good Corporate Governance is very important to be applied in a company to create an attitude of trust among the community. There are four principles of Good Corporate Governance (GCG), namely accountability, transparency, responsibility, and fairness (Zakaria et al., 2014).

Total Quality Management (TQM) is an approach to running a business that tries to maximize the company's competitiveness through continuous improvement of goods or services, human resources, processes, and the environment, both driven by external and internal organizational forces. Based on TQM, the benchmark for business success rests on customer satisfaction with the goods or services it receives. To be able to obtain and maintain the survival of the company in the face of competitive competition, a company commitment is needed that leads to customer satisfaction, where quality is the main factor influencing consumer choices for various types of products and services. TQM is an approach to increasing the effectiveness and flexibility of a business as a whole, centered around quality. TQM in principle is a way of organizing and directing the entire organization, every department, every activity, and every individual at every level to achieve quality.

Robbins (2010:64) states that the strength of corporate culture will result in good company performance because it is considered that a strong culture is a culture that instills core values firmly and is widely accepted among employees. Bali as cultural tourism has always voiced the concept of "steady Bali". *Ajeg Bali* is a movement that is developing in Bali which is trying to maintain the cultural values that exist in Bali. One of these cultural values is the *Tri Hita Karana* culture. *Tri Hita Karana* is formed from three words, namely Tri means three, Hita means happiness or prosperity, Karana means to cause or cause. So, *Tri Hita Karana* means three causes of happiness.

The sources of happiness in Hinduism come from three harmonies, namely *parhyangan* (humans with God), *palemahan* (humans with the natural environment), and *pawongan* (humans with others). The implementation of the *Tri Hita Karana* (THK) culture is evident from the event awarding THK Awards

for star and non-star hotels in Bali. The THK Awards activities are held annually on an ongoing basis. The THK culture has been implemented in hotel management in Bali which is seen as being able to improve the managerial performance of hotel managers.

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

In line with the stewardship theory, the application of Good Governance in an organization will be able to minimize the opportunistic nature of the management so that it has an impact on improving organizational performance. In a relationship or contract, agency problems arise due to information asymmetry between the agent and the principal. One of the methods used to monitor contractual issues and limit management's opportunistic behavior is to apply the principles of Good Governance.

Putri (2012) in her research that Good Corporate Governance (GCG) and good corporate culture (Good Corporate Culture/GCC) will be factors supporting the achievement of good performance. His research conducted by Utami et al., (2017) entitled "The Effect of Implementation of the Principles of Good Corporate Governance, Internal Control, Organizational Culture and Night Auditor Efficiency on the Performance of Star Hotels in Buleleng Regency" found that fairness is one of the GCG principles has a positive and significant effect on the performance of five-star hotels in Buleleng Regency. Research conducted by Widasari and Putri, (2018) states that Good Corporate Governance and Organizational Culture affect the managerial performance of Village Government Organizers in the Badung Regency. H1: The application of good government governance has a positive effect on managerial performance.

In essence, the purpose of business is to create and retain customers. In the TQM approach, quality is determined by the customer. Therefore, only by understanding processes and customers can organizations realize and appreciate the meaning of quality. All management efforts in TQM are directed at one main goal, namely the creation of customer satisfaction. So that the implementation of customer focus will improve managerial performance. Widjaya (2014) in his research found that the customer focus variable had a significant effect on the company's managerial performance, this is in line with the research of Androwis et al (2018), Dauhan (2014), and Al-Damen (2017) which found that customer focus has a positive effect. on the managerial performance of the company, so the higher the level of customer focus, the higher the company's managerial performance.

Every corporate organization must know, identify, and analyze customer needs and expectations to satisfy them. Where the product/service that is made or provided must be by the wishes of the customer. Customer satisfaction is one of the important indicators to measure the health of a company. Because there is a very strong correlation between the high level of customer satisfaction and their high level of loyalty, which in turn can increase the company's profitability (Rangkuti, 2013). Fitriyah and Ningsih (2013) in their research revealed that customer focus has a positive effect on managerial performance. H2: TQM has a positive effect on managerial performance.

Several studies related to culture such as research by Arimbawa and Dewi (2013) found that organizational culture effect the performance of hotel employees at Jimbaran Puri Bali. Surya (2014)

found that the TriHita Karana culture effect company performance. Likewise, Riana et al (2011) stated that *Tri Hita Karana* played an important role in improving business performance. Literature and Erawati (2017) state that the *Tri Hita Karana* culture effect financial performance in LPD. *Tri Hita Karana* is a good cultural value applied to improving managerial performance. The cultural values referred to in the *Tri Hita Karana* culture are the harmonious relationship between humans and God, humans, and humans, and humans and nature. With the balance of the relationship between these three things, it will be able to improve managerial performance. H3: *Tri Hita Karana* culture has a positive effect on managerial performance.

METHODS

Design and Research Location

This type of research is associative research with a quantitative approach. The research was conducted at five-star hotels in Badung Regency. The research objects in this study are GCG, TQM, THK culture, and hotel managerial performance in Badung Regency.

Operational Definition

Good Corporate Governance

The good corporate governance variable is measured using the principles issued by the Governance Policy Committee (KNKG), 2006. The principles are as follows:

- 1) Transparency an openness in carrying out the decision-making process and openness in presenting material and relevant information about the company
- 2) Accountability is something that refers to the clarity of accountability according to the company structure so that effective company management will be created
- 3) Responsibility is conformity in the management of the company to the prevailing laws and regulations and sound corporate principles
- 4) Independence is a condition in which the company is managed professionally without conflict of interest and effect or pressure from any party that is not by applicable laws and regulations and sound corporate principles.
- 5) Fairness is justice and welfare in fulfilling the rights of stakeholders that arise based on agreements and applicable laws and regulations

Total Quality Management

TQM is an approach to running a business that tries to maximize organizational competitiveness through continuous improvement of products, services, people, processes, and the environment (Hikmah, 2013). TQM focuses on continuous improvement to meet customer satisfaction. This TQM variable measures individual managers' perceptions of the application of TQM techniques in their

corporate environment. The measurement of the Total Quality Management (TQM) variable used a questionnaire developed by Nasution (2005).

The seven indicators of TQM (X1) are as follows:

- 1) Focus on customers
- 2) Continuous improvement
- 3) Involvement of everyone/employees
- 4) Management commitment
- 5) Employee empowerment
- 6) f) Training and education
- 7) g) Information and communication

Tri Hita Karana Culture

The *Tri Hita Karana* culture which is a manifestation of the cultural values of the Balinese people which contains the value of harmony in the social life of the Balinese with its indicators, namely the harmony of human relations with humans, the harmony of human relations with the environment, and the harmony of human relationships with God. The results of the answers were then measured using a Likert scale.

There are three cultural indicators of *Tri Hita Karana*, namely:

- 1) Palemahan
- 2) Pawongan
- 3) Pahrayangan

Managerial Performance

Managerial performance is the effectiveness and efficiency of a manager who works to achieve organizational goals. Managerial Performance is the performance of individual members of the organization in managerial activities. Managerial performance was measured using a questionnaire adapted from research (Widasari 2018) consisting of 10 question items. Managerial performance is measured using the following indicators: planning, investigation, coordination, evaluation, supervision, or supervision, staffing, negotiation, representation or representation, and overall performance. This variable was measured using a 4-point Likert scale, namely a score of 1 indicating strongly disagree, a score of 2 indicating disagreeing, a score of 3 indicating not agreeing, and a score of 4 indicating agreeing, and 5 indicating strongly agreeing. The managerial performance indicator (Y) used was adopted from the research of Widasari, (2018).

Population and Sample

The population in this study is hotel managers in the Badung district. The population in the Badung area is 156-star hotels. Sampling in this study by random sampling technique.

Data Collection

In this study, researchers collected data using two data collection techniques, namely: using a questionnaire (instrument), observation, and a literature study.

Data Analysis Technique

Multiple linear regression analysis is used to test the existing hypotheses, namely to see the effect of the implementation of good corporate governance, *Tri Hita Karana* culture on managerial performance at five-star hotels in Badung Regency - Bali. The results of the analysis are expressed in the form of multiple linear regression equations as follows.

$$Y = \alpha + \beta_1X_1 + \beta_2X_2 + \beta_3X_3 + \beta_4X_4 + \epsilon \dots\dots\dots (1)$$

Description:

- Y = Hotel managerial performance
- α = constant
- $\beta_1 \dots \beta_5$ = regression coefficient
- X1 = good corporate governance
- X2 = TQM
- X3 = THK Culture
- ϵ = error

RESULT AND DISCUSSION

A questionnaire is valid if the statement on the questionnaire can reveal something that is measured by the questionnaire. The variables GCG, TQM, THK, and managerial performance have a Pearson Correlation value above 0.30 which means that the questionnaire statements of the four variables are valid and the results of reliability test 4 show that all variables have Cronbach's Alpha greater than 0.70. Reliability testing shows that all instrument variables obtained Cronbach's Alpha Coefficient > 0.70 so it can be concluded that all variables are said to be reliable.

Multiple Linear Regression Analysis

Multiple linear regression analysis was processed with the help of SPSS for windows software with the results that can be seen in Table 1 below.

Table 1. Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	-0,225	0,299		-0,752	0,454
GCG (X1)	0,006	0,079	0,007	0,080	0,936
TQM (X2)	0,883	0,207	0,736	4,258	0,000
THK (X3)	0,098	0,199	0,090	0,491	0,625
Adjusted R Square	0,672				
F Statistic	72,162				
Significant	0,000				

Primary Data, 2022

Model Feasibility Test Results (F statistic test)

Before testing the hypothesis, one thing that needs to be considered is the feasibility of the research model that can be done with the F test to determine the effect of the independent variables on the dependent variable. Sig. The ANOVA table shows the magnitude of the probability of a significant number in the ANOVA calculation. The stated value is used to test the feasibility of the analytical model (where several X variables affect the Y variable) provided that a good probability number to be used as a regression model must be < 0.05 . This value can be seen in the Sig column. If Sig. < 0.05 , then the analysis model is considered feasible. If Sig. > 0.05 , then the analysis model is not considered feasible.

The results of the ANOVA or (F test) test in Table 1 show the calculated F value of 75.989 with a significance of 0.000 which is less than the alpha of 0.05. This shows that the models used in this study such as GCG, TQM, and THK are feasible. jointly affect managerial performance.

Hypothesis

The Effect of Good Corporate Governance (GCG) Implementation on Managerial Performance

Effect of GCG (X1) on Managerial Performance. Based on Table 1, the results of the analysis of the effect of GCG, TQM, and THK on Managerial Performance obtained the regression coefficient value of 0.006 and the value of Sig. t is 0.936. Value of Sig. t 0.080 greater than 0.05 indicates that H1 is rejected. These results mean that GCG has a positive and insignificant effect on managerial performance so the first hypothesis in this study is rejected.

This means that the implementation of GCG principles in star hotels is still lacking, this may be because star hotels cannot publish financial information and other material information. The results of this study are supported by research conducted by Luwih (2018) which states that there is no effect between the application of GCG principles on performance. This contradicts research conducted by

Pradnyaswari (2016), Sastra (2017), and Saputra (2018) which state that transparency has a positive effect on performance.

The Effect of TQM on Managerial Performance

Effect of TQM (X2) on Managerial Performance. Based on Table 1, the results of the analysis of the effect of Accountability on Managerial Performance obtained the regression coefficient value of 0.883 and the value of Sig. t of .000 Sig. t 4.257 is less than 0.05 indicating that H2 is accepted. These results mean that TQM has a positive and significant effect on managerial performance so the second hypothesis in this study is rejected.

The results of this study found that total quality management effect on managerial performance at star hotels in the Badung district. The findings in this study are in line with the research of Widjaya (2014) in his research finding that the customer focus variable has a significant effect on the company's managerial performance, this is also in line with the research of Androwis et al (2018), Dauhan (2014), and Al-Damen (2017). who found that customer focus has a positive effect on the company's managerial performance, so the higher the level of customer focus, the higher the company's managerial performance? Customer satisfaction is one of the important indicators to measure the health of a company. Because there is a very strong correlation between the high level of customer satisfaction and their high level of loyalty, which in turn can increase the company's profitability (Rangkuti, 2013). Fitriyah and Ningsih (2013) in their research revealed that customer focus has a positive effect on managerial performance.

The Effect of THK on Managerial Performance

Effect of THK (X3) on Managerial Performance. Based on Table 1, the results of the analysis of the effect of Responsibility on Managerial Performance obtained a regression coefficient value of 0.098 and a Sig. t is 0.492. Value of Sig. t 0.624 greater than 0.05 indicates that H3 is rejected. These results mean that THK has a positive and insignificant effect on managerial performance so the third hypothesis in this study is rejected.

This means that the implementation of THK in Star Hotels is quite good, but there is still a need for improvement to encourage the managerial performance of Star Hotels. This study is not in line with research conducted by Rianan et al (2011), and Sastra and Erawati (2017) which found that the Tri Hita Karana culture had an effect on performance. However, the results of this study found that the *Tri Hita Karana* culture did not affect on managerial performance at five-star hotels in Badung. This is because the application of the *Tri Hita Karana* culture is not explicitly stated in the existing documents that are managed by the hotel. The *Tri Hita Karana* culture which reflects three aspects, namely: attenuation, *pewongan*, and *parayangan* has been implemented well. As in the field of hotel stewardship, the respondents in this study have implemented tolerance and mutual respect and respect and maintained harmonious relations between employees, hotel guests, government, and the community.

The application in *palemahan* aspects such as the attitude of prioritizing harmonious relations with the surrounding environment and preserving the surrounding environment. In the *pariangan* aspect, the implementation has been carried out such as the attitude of providing time to carry out religious rituals every day in the office environment. Hotels in the Badung district have participated in the THK awards. This THK Awards activity is carried out every year and provides certificates for the implementation of THK in hotels.

Every hotel or other organization of course has a different culture. Cultural differences in an organization will significantly affect managerial and company performance. Robbins (2010:64) states that the strength of corporate culture will result in good company performance because it is considered that a strong culture is a culture that instills core values firmly and is widely accepted among employees.

The Result of the Coefficient of Determination Analysis (R^2)

The analysis of the coefficient of determination was carried out to measure how much the independent variable was able to explain changes in the dependent variable. In this study, the coefficient of determination is seen through the Adjusted R Square value as shown in Table 4.10 as follows:

Table 2. Coefficient of Determination Test Results (R^2)

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	0,826	0,682	0,672	0,,45919

Primary Data, 2022

Based on Table 2, the Adjusted R Square value of 0.826 means that 67.2% of managerial performance variation is influenced by GCG, TQM, and THK, while the remaining 32.8% is explained by other factors not included in this research model.

CONCLUSION

- 1) Implementation of Good Corporate Governance (GCG) did not effect on managerial performance at five-star hotels in Badung Bali. This means that the increase in performance in five-star hotels in Badung Regency is not influenced by GCG.
- 2) Total Quality Management (TQM) effect on managerial performance at five-star hotels in Badung Bali. This means that the better the implementation of TQM, the performance of five-star hotels in Badung Regency will increase.
- 3) The *Tri Hita Karana* culture effect on managerial performance at five-star hotels in Badung Bali. This means that the increase in performance in five-star hotels in Badung Regency is not influenced by the THK culture.

Suggestions

- 1) Although the research does not prove that GCG and THK have no effect. However, the application of the principles of Good Corporate Governance or good corporate governance as well as the *Tri Hita Karana* culture is the driving factor for achieving better management performance of five-star hotels. Moreover, the importance of implementing GCG for star hotels, therefore, star hotels in Badung Regency should always maintain and improve the implementation of GCG and the THK culture.
- 2) Star Hotels should socialize with all managers and employees about the importance of implementing GCG principles on an ongoing basis so that the challenges faced by Star Hotels, especially regarding corporate governance, can be minimized to facilitate Star Hotels in achieving their corporate goals.
- 3) This study uses five-star hotels in Badung Regency as a sample, with a total of 156-star hotels. Future studies that wish to raise a similar topic can expand the scope of their research by using star hotels in other districts or using budget hotels (non-star hotels) as a sample so that the research can be more generalized.

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