INTERNATIONAL JOURNAL OF MULTIDISCIPLINARY RESEARCH AND ANALYSIS

ISSN(print): 2643-9840, ISSN(online): 2643-9875

Volume 06 Issue 09 September 2023

DOI: 10.47191/ijmra/v6-i9-31, Impact Factor: 7.022

Page No. 4183-4191

# Research and Development of Human Resource Management System at SMP Dharma Wirawan 08 Donomulyo

# Sri Ari Sumaryati

Universitas Pawyatan Daha Kediri

**ABSTRACT:** This research aims to develop a Human ReSource Management system at SMP Dharma Wirawan 08 Donomulyo. This Research and Development uses the Design Based Research method with the following steps: (1) Problem Identification (2) Identification of Goals (3) Preparation of Product Design (4) Product Design Test (5) Evaluation of Product Design Test Results (6) Product Communication. The subject used is Donomulyo Islamic Junior High School, data obtained through observation and interviews, and questionnaires. The questionnaire answers use a Likert scale with 5 assessment categories (1) very inappropriate, (2) not feasible, (3) quite feasible, (4) feasible, (5) very feasible. The data analysis technique uses a percentage of the quality system tested by two academic validators and practitioners.

The result of this research is a human reSource management quality system at Donomulyo Islamic Junior High School with the following specifications: vision, mission, objectives, organisational structure, job description, quality policy and SOP (Standard Operating Procedure).

**KEYWORDS:** Research and Development, Management System of Human Resources.

## I. INTRODUCTION

The rapid development in the world of education requires every school to change the pattern of school management that has been achieved. That the current education system still does not show the ability in the field of financial accounting records and management of human reSource management.

Basically, an agency is established by involving all forms of activities that are economic in nature, where from these activities are expected to obtain profitable results for the school foundation. In generating these profits, school foundations carry out various kinds of activities. This activity is the basis for school actors to make a management development. Which in this report is Sourced from data on school activities related to human reSources. (Interview with the School's human reSources department, 17 January 2023)

"With the current situation, the school expects to create a human reSource management system, which is written and effective to improve the condition of SMP Dharma Wirawan 08 Donomulyo."

The problem at SMP Dharma Wirawan 08 Donomulyo is that there is no standard procedure for employee training which causes employee performance or operational activities that cannot be organised, Therefore that employee performance is one of the benchmarks and evaluations in carrying out the tasks assigned to each school teacher. To improve sub-optimal employee performance such as employee initiative, sub-optimal employee performance, delayed file preparation, Therefore human reSource management system is needed. Therefore, an agency or school needs to develop a human reSource system.

With these conditions, agencies must have good performance procedures, a comfortable atmosphere, and a good teaching and learning process. As well as employee efficiency in carrying out tasks So as to minimise errors in the workplace. For this reaSon, it is necessary to have a fixed procedure that is standardised, So that each employee must carry out the steps that must be done in accordance with the human reSource management system.

#### **Research and Development**

According to Sugiyono (2011: 407) research and development is a research method used to produce certain products, and test the effectiveness of these products.

According to Wayan (2009: 53) research and development has 4 characteristics, namely: (1) the problem to be Solved is a real problem related to innovative efforts or the application of technology in learning. (2) the development of models, approaches and methods and learning media that support the effectiveness of achieving student competencies. (3) the process of product



development, validation conducted by expert tests and limited field trials need to be carried out So that the products produced are useful for improving the quality of learning. (4) the process of developing models, approaches, modules, methods, and learning media needs to be neatly documented and reported systematically.

#### System

According to Mulyadi (2016: 4), a system is a network of procedures made according to an integrated pattern to carry out the company's main activities. Procedure is a sequence of clerical activities, usually involving several people in one or more departments, which are made to ensure uniform handling of company transactions that occur repeatedly.

According to Mulyadi (2010: 5) in his book entitled Accounting System states that, a system is a network of procedures made according to an integrated pattern to carry out the company's main activities while a procedure is a sequence of clerical activities, usually involving several people in one or more departments that are made to ensure uniform handling of company transactions that occur repeatedly.

#### **Human ReSource Management**

Malay (2013: 10) Human ReSource Management is the science and art of regulating the relationship and role of labour So that it effectively and efficiently helps the realisation of the company, employees and Society.

Meanwhile, according to Merihot (2007: 5) Human ReSource Management is one of the most important factors in a company besides other factors such as capital. Therefore, Human ReSources must be managed properly and increase the effectiveness and efficiency of the organisation as one of the functions in the company.

#### **Objectives of Human ReSource Management Activities**

The real purpose of Human ReSource Management is to increase Human ReSource support in an effort to increase organisational effectiveness in achieving goals (Merihot, 2007: 5). More operationally to increase employee productivity, reduce absenteeism, reduce turnover, or increase employee loyalty to the organisation (Merihot, 2007:5).

#### **Human ReSource Management Activities**

There are 7 human reSource activities according to Mathis and JackSon (2009:43) which are as follows:

- a. Human reSource planning and analysis
- b. Equality of employment opportunities
- c. Appointment of employees
- d. Human reSource development
- e. Compensation and benefits
- f. Health, safety and security
- g. Employee and labour or management relations

#### The Role of Human ReSource Management

Malay (2013: 14) human reSource management regulates and establishes a staffing programme that covers the following issues:

- a. Determining the number, quality and placement of an effective workforce in accordance with the needs of the company job description, job specification, job requirements, and job evaluation.
- b. Determining employee attraction, selection, and placement.
- c. Establishing welfare, development, promotion, and dismissal programmes.
- d. Forecasting the future supply and demand of human reSources.
- e. Forecasting the state of the economy in general and the development of the company in particular.
- f. Closely monitor the changing laws and policies on compensation of similar companies.
- g. Monitor technical progress and the development of labour unions.
- h. Implementing employee education, training, and performance appraisals
- i. Organising dismissal pensions and severance pay.

#### II. METHODS

The research conducted by this researcher is research on the development of a Human ReSource Management (HRM) system at Dharma Wirawan 08 Donomulyo Junior High School. The research and development used in this study used the Design Based Research model. As one of the scientific methods to find Solutions to improve the practice of phenomena through a combination of basic research and applied research.

Research on design-based research focuses on objects and processes in a specific context. The research should include details of the methodology for implementation and evaluation of the proposed Solution as it is largely a data collection and analysis

phase of the research. The research should alSo include any possible and significant modifications required in the ongoing data collection and analysis phase.

Researchers use a research and development model because researchers create a framework based on needs analysis which is So poured into the form of a quality system. The development steps taken by researchers use the Design Based Research (DBR) approach. The stages of the Design Based Research (DBR) approach as carried out by Purwiynto (2013) are (1) Problem Identification; (2) Identification of needs; (3) Preparation of design and content structure of training materials; (4) Trial; (5) Evaluation of trial results; (6) Communication of evaluation results with final revisions.

## **Product Trial**

## 1. Trial Design

Product trials are activities to assess and test whether the product design, in this case a new work system will rationally be more effective than the old one or not (Sugiono, 2009: 302). The product trial aims to find out whether the product made is feasible to use or not.

## 2. Trial Subject

This research and trial wereconducted at SMP Dharma Wirawan 08 Donomulyo in the financial accounting and human reSource management section. This emphasises the absence of detailed procedures in writing such as a quality system. So far, the existing quality system is still not optimal and only outlines the various experiences of employees, principals and school teachers.

#### 3. Type of Data

For qualitative data types, namely interviews or reports that are accumulated and therefore analysed with the aim of obtaining conclusions. Qualitative data collected by researchers are data in the form of school site profiles, history of the agency, organisational structure, and problems that exist in schools or agencies or institutions.

# 4. Data Collection Instruments

#### a. Observation

Data collection techniques by making direct observations or observations on the object under study and systematically recording each object under study, therefore that researchers get data on the place of the agency in accordance with existing circumstances.

#### b. Interview

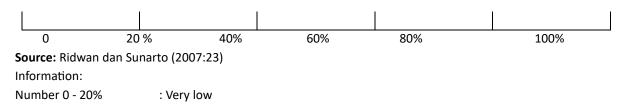
Data collection techniques by visiting the principal and asking questions about the ins and outs of Dharma Wirawan 08 Donomulyo Junior High School, therefore that in this case the researcher gets valid data directly from the principal.

#### 5. Data Analysis Technique

The model used in this data analysis is system analysis, which is to collect the data that has been obtained and therefore designed into one So that it becomes a quality system in the form of a Standard Operating Procedure (SOP). According to Suhariadi and Purwanto (2012: 17) the interval scale is a scale of giving numbers to classifications or categories of objects that have oridinal size properties, and plus another property or the same interval and is characteristic of the object being measured. For example: Very High (5); High (4); Fair (3); Low (2); Very Low (1).

To determine the lev	el of product validat	tion, a percentage calculation is carried out w	vith the following formula:
	Percentage =	Number of All Variables Total Ideal Score	x 100%

After being analysed to determine the conclusion of each aspect, namely aspects of usability, ease of use, completeness, and limitations of the quality system in the form of SOPs evaluated and determined by the variable section, the percentage was So analysed into five predicate categories as follows:



 Number 21% - 40%
 : Low

 Number 41% - 60%
 : Enough

 Number 61% - 80%
 : Tall

 Number 81% - 100%
 : Very Tall

 (Source: Ridwan dan Sunarto (2007:23)

## **III. RESULTS AND DISCUSSION**

The HR management system that has been designed by researchers is So given an assessment. Each validator was given a Validation questionnaire with criteria columns for several structures. The statements made in the questionnaire use a Likert scale with 5 score categories. Each score has a different weight, (1) Very Low, (2) Low, (3) Fair, (4) High, (5) Very High. The following is the assessment data that has been collected by researchers:

## Table 1. Results of Academician 1 (A1) Assessment of Human ReSource Management

No	Aspect	X1	X2	X3	X4
1	The realization of the optimization of competent, loyal and	5	4	4	5
	highly dedicated human resources.				
Total	score	5	4	4	5

**Vision Source:** Validation questionnaire table, processed by researchers 2023 Description: X1: Realistic, X2: Easy to understand, X3: Inspirational, X4: Motive

## Table 2. Results of Academic Assessment 2 (A2) on the Vision of Human Resource Management

No	Aspect	X1	X2	X3	X4
1	The realization of the optimization of competent, loyal and highly dedicated human resources.	3	5	5	4
Total	score	3	5	5	4

Source: Validation questionnaire table, processed by researchers in 2023

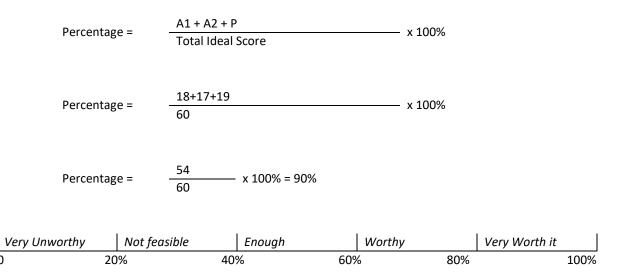
Description: X1: Realistic, X2: Easy to understand, X3: Inspirational, X4: Motive

#### Table 3 Results of Practitioners' Assessment of the Vision of Human Resource Management

No	Aspect	X1	X2	Х3	X4
1	The realization of the optimization of competent, loyal and	5	4	5	5
	highly dedicated human resources.				
Total	score	5	4	5	5

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: Realistic, X2: Easy to understand, X3: Inspirational, X4: Motive



From the realistic aspect for the vision of human reSource management, the following scores were obtained: academician 1 (5), academician 2 (4) and practitioner (4). With a total score of 13 and an average of 4 points, it can be concluded that this

human reSource management vision has a high value from the realistic aspect. So it can be interpreted that this human reSource management vision is realistic and feasible to be implemented at Dharma Wirawan 08 Donomulyo Junior High School.

- 2) From the aspect of being easy to understand for the vision of human reSource management, the scores are as follows: academics 1 (4), academics 2 (5) and practitioners (4). With a total score of 12 and an average of 4 points, it can be concluded that this vision of human reSource management has a high value from the aspect of being easy to understand. So it can be interpreted that the vision of human reSource management is easy to understand and feasible to implement at SMP Dharma Wirawan 08 Donomulyo.
- 3) From the inspirational aspect for the vision of human reSource management, the scores are as follows: academics 1 (4), academics 2 (4) and practitioners (4). With a total score of 12 and an average of 4 points, it can be concluded that this human reSource management vision has a high value from the inspirational aspect. So it can be interpreted that this human reSource management vision is inspiring and feasible to be implemented at Dharma Wirawan 08 Donomulyo Junior High School
- 4) From the motivational aspect for the vision of human reSource management, the scores are as follows: academician 1 (4), academician 2 (4) and practitioner (5). With a total score of 12 and an average of 4 points, it can be concluded that this vision of human reSource management has a high value from the motivational aspect. So it can be interpreted that the vision of human reSource management is motivative and feasible to be implemented at SMP Dharma Wirawan 08 Donomulyo.

Based on the assessment of the vision of human reSource management with the four aspects above, the following results were obtained from academic experts 1 (18), academic experts 2 (17) and practitioner experts (19) the total score was 48 with an ideal score of 60, resulting in a percentage of 90%. The final conclusion of the assessment is that the vision of human reSource management in this quality system is very feasible to use.

#### Table 4. Results of Academic Assessment 1 (A1) of Human Resource Management Mission

No	Aspect	X1	X2	Х3	X4
1	Carry out all human resource activities from recruitment, training and development.	5	3	4	5
Total s	score	5	3	4	5

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: To Achieve Vision, X2: Easy to understand, X3 Realistic, X4: Strategic

#### Table 5. Results of Academic Assessment 2 (A2) of Human Resource Management Mission

No	Aspect	X1	X2	Х3	X4
1	Carry out all human resource activities from recruitment, training and development.	4	5	3	4
Jumla	h Skor	4	5	3	4

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: To Achieve Vision, X2: Easy to understand, X3 Realistic, X4: Strategic

#### Table 6. Results of Practitioners' Assessment of Human Resource Management Missions

No	Aspect	X1	X2	Х3	X4
1	Carry out all human resource activities from recruitment, training	4	5	4	3
	and development.				
Total s	score	4	5	4	3

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: To Achieve Vision, X2: Easy to understand, X3 Realistic,

X4: Strategi

Percentage =	A1 + A2 + P Very Worth it	x 100%
Percentage =	17+16+16 60	x 100%

Percentage = 
$$\frac{49}{60}$$
 x 100% = 81%

Very Unworthy	Not feasible		Enough	Worthy	Very Worth it
0	20%	40%	60%	80%	100%

- 1) From the aspects for achieving the vision, mission of human reSource management, the following scores were obtained: academician 1 (5), academician 2 (4) and practitioner (4). With a total score of 13 and an average of 4 points, it can be concluded that this human reSource management mission has a high value from the aspect of achieving the vision. So it can be interpreted that this human reSource management mission can play a role in achieving the vision and is suitable for implementation at Dharma Wirawan 08 Donomulyo Junior High School.
- 2) From the aspect of being easy to understand for the human reSource management mission, the scores are as follows: academics 1 (4), academics 2 (5) and practitioners (4). With a total score of 13 and an average of 4 points, it can be concluded that this human reSource management mission has a high score from the aspect of being easy to understand. So it can be interpreted that this human reSource management mission is easy to understand and feasible to implement at SMP Dharma Wirawan 08 Donomulyo.
- 3) From the realistic aspect for the human reSource management mission, the scores are as follows: academics 1 (4), academics 2 (4) and practitioners (5). With a total score of 13 and an average of 4 points, it can be concluded that this human reSource management vision has a high value from the inspirational aspect. So it can be interpreted that this human reSource management mission is realistic and feasible to be implemented at SMP Dharma Wirawan 08 Donomulyo.
- 4) From the strategic aspect for the human reSource management mission, the scores are as follows: academician 1 (4), academician 2 (4) and practitioner (5). With a total score of 12 and an average of 4 points, it can be concluded that this human reSource management mission has a high value from the strategic aspect. So it can be interpreted that this human reSource management mission is strategic and feasible to be implemented at Dharma Wirawan 08 Donomulyo Junior High School.

Based on the assessment of the human reSource management mission with the four aspects above, the following results are obtained from academic experts 1 (16), academic experts 2 (16) and practitioner experts (16) the total score is 48 with an ideal score of 60, resulting in a percentage of 81%. The final conclusion of the assessment is that the human reSource management mission in this quality system is very feasible to use.

#### Table 7. Results of Academic Assessment 1 (A1) on the Objectives of Human Resource Management

No	Aspect	X1	X2	Х3
1	Able to contribute to the optimisation of competent, loyal and	4	4	4
	dedicated human resources.			
	Total Score	4	4	4

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: Vision and mission contribution, X2: Realistic, X3: Targeted

## Table 8. Results of Academic Assessment 2 (A2) on the Objectives of Human Resource Management

No	Aspect	X1	X2	Х3
1	Able to contribute to the optimisation of competent, loyal	4	X2 4 4	4
	and dedicated human resources.			
	Total Score	4	4	4

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: Vision and mission contribution, X2: Realistic, X3: Targeted

## Table 9. Results of Practitioners' Assessment of Human Resource Management Objectives

No	Aspect	X1	X2	X3
1	Able to contribute to the optimisation of competent, loyal	3	X2 4 4	4
	and dedicated human resources.			
	Total Score	3	4	4

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: Vision and mission contribution, X2: Realistic, X3: Targeted

Percentage =		A1 + A2 + P Total Ideal Score			- x 100%		
Percentage =	Total Idea	12+12+11 Il Score	——— x 1	00%			
Percentage =	35 45	— x 100%	= 78%				
Very Unworthy	Not feasible	Enou	gh	Worthy	Very Worth it		
0	20%	40%	60%	80%	100%		

- From the aspect of contribution to human reSource management objectives, the following scores were obtained: academician 1 (4), academician 2 (4) and practitioner (4). With a total score of 12 and an average of 4 points, it can be concluded that this human reSource management objective has a high score from the contribution aspect of the vision and mission. So it can be interpreted that this human reSource management objective can contribute to the vision and mission and is feasible to be applied at SMP Dharma Wirawan 08 Donomulyo.
- 2) From the realistic aspect for human reSource management objectives, the scores are as follows: academician 1 (4), academician 2 (4) and practitioner (4). With a total score of 12 and an average of 4 points, it can be concluded that this human reSource management objective has a high value from the realistic aspect. So it can be interpreted that this human reSource management objective is realistic and feasible to be applied at SMP Dharma Wirawan 08 Donomulyo.
- 3) From the directional aspect for human reSource management objectives, the scores are as follows: academics 1 (4), academics 2 (4) and practitioners (4). With a total score of 12 and an average of 4 points, it can be concluded that this human reSource management objective has a high value from the directed aspect. Which can be interpreted that the objectives of human reSource management are directed and feasible to be applied at SMP Dharma Wirawan 08 Donomulyo.

Based on the assessment of human reSource management objectives with the three aspects above, the following results are obtained from academic experts 1 (12), academic experts 2 (12) and practitioner experts (11) the total score is 35 with an ideal score of 45, resulting in a percentage of 80%. The final conclusion of the assessment is that the human reSource management mission in this quality system is very feasible to use.

No.	Aspect	X1	X2	X3	X4
1	Employee Recruitment SOP	4	4	4	4
2	2 Employee Selection SOP		4	4	4
3	Labour Contract SOP	4	4	4	4
4	SOP Traning SOP for Overtime Work Hours		4	4	4
5			4	4	4
	Total	16	16	16	16

#### Table 10. Results of Academic Assessment 1 (A1) on Human Resource Management SOP

**Source:** Validation questionnaire table, processed by researchers in 2023

Description: X1: According to quality policy, X2: Realistic, X3: Economical, X4: Safe

### Table 11. Results of Academic Assessment 2 (A2) of Human Resource Management SOP

No.	Aspect	X1	X2	Х3	X4
1	Employee Recruitment SOP Employee Selection SOP		4	4	4
2			4	4	4
3	Labour Contract SOP	4	4	4	4
4	SOP Traning		4	4	4
5	SOP for Overtime Work Hours	4	4	4	4
	Total	16	16	16	16

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: According to quality policy, X2: Realistic, X3: Economical, X4: Safe

No.	Aspek	X1	X2	X3	X4
1	Employee Recruitment SOP	4	4	4	4
2	2       Employee Selection SOP         3       Labour Contract SOP         4       SOP Traning         5       SOP for Overtime Work Hours		4	4	4
3			4	4	4
4			4	4	4
5			4	4	4
	Total	16	16	16	16

Table 12. Results of Academic Assessment of Human Res	esource Management SOP
---	------------------------

Source: Validation questionnaire table, processed by researchers in 2023

Description: X1: According to quality policy, X2: Realistic, X3: Economical, X4: Safe

Presentase =	A1 + A2 + P	- x 100%	
	Total Ideal Score		
Presentase =	80+80+80 300	- x 100%	
Presentase =	x 100% = 80%		
	300		

Very Unworthy		Not feasible	Enough	Worthy	Very Worth it	
0	20%	40%	60%	80%	100%	

- From the aspect of contribution to management Soup, the following scores were obtained: academician 1 (16), academician 2 (16) and practitioner (16). With a total score of 48 and an average of 16 points, it can be concluded that this management SOP has a high value from the aspect of contribution to the management SOP. So it can be interpreted that the objectives of this human reSource management can contribute to the management SOP worthy of being implemented at SMP Dharma Wirawan 08 Donomulyo.
- 2) From the realistic aspect for the human reSource management SOP, the scores are as follows: academics 1 (16), academics 2 (16) and practitioners (16). With a total score of 48 and an average of 16 points, it can be concluded that this human reSource management SOP has a high value from the realistic aspect. So it can be interpreted that this human reSource management SOP is realistic and feasible to be implemented at SMP Dharma Wirawan 08 Donomulyo.
- 3) From the directional aspect for the human reSource management SOP, the scores are as follows: academics 1 (16), academics 2 (16) and practitioners (16). With a total score of 48 and an average of 16 points, it can be concluded that this human reSource management objective has a high value from the directed aspect. Which can be interpreted that the objectives of human reSource management are directed and feasible to be applied at SMP Dharma Wirawan 08 Donomulyo.

Based on the assessment of the human reSource management SOP with the three aspects above, the following results are obtained from academic expert 1 (80), academic expert 2 (80) and practitioner expert (80) the total score is 240 with an ideal score of 300, resulting in a percentage of 80%. The final conclusion of the assessment is that the human reSource management SOP in this quality system is very feasible to use.

# **Design and Content Structure Test**

After the preparation of the quality system by researchers and obtaining validation from academic experts and expert practitioners, So a small-scale trial was carried out by expert practitioner Slamet Riyadi, S.Pd for Some time to find out whether the HR management system can be implemented properly at school. The trial for the human reSource management system was conducted from employee recruitment to overtime work.

Comments from the head of Slamet Riyadi, S.Pd as the user

"The system made is in accordance with expectations. Only Some improvements are needed for the detailed procedures in the SOP. And the use of language needs to be further refined"

So based on the assessment of the three validators from the assessment of the four aspects for the Human ReSource Management SOP as much as 80% which means it is feasible to use.

#### **Evaluation of Design Test Results**

The quality system that has been tested is So revised again to correct the deficiencies contained in the quality system. Input provided by academic experts and practitioners becomes a reference for researchers in evaluating the quality system in the input provided by the validator:

Comments from Practitioner, Mr Slamet Riyadi, S.Pd "The HR management system made is in accordance with expectations. Only Some improvements are needed for the detailed procedures in the SOP. And the use of language needs to be further refined" Based on the input provided by academic experts and users during the evaluation stage of the product design test results, this is what researchers use as a guideline to improve the HR management system that is not perfect. So the improved HR Management System will later become the finished product of this research.

#### **Communication of Design Test Results and Content Structure**

Quality system products that have received input from the three validators, So improvements are made by researchers based on the input obtained. To make users more familiar with the quality system that was compiled, a workshop on the application of the human reSource management quality system was given to teachers and employees. The final product that has been approved by academic experts and practitioners can So be applied to Donomulyo Islamic Junior High School.

#### IV. CONCLUSION

The results of the development carried out by researchers are in the form of a human resource management system, there are several advantages and disadvantages, namely:

#### 1. The advantages

- a. In accordance with the management function which has planning, implementation, and evaluation
- b. Has gone through validation trials by two validators, namely from expert validators and practitioner validators.

#### 2. Weaknesses

- a. SOP only in the field of human resource management
- b. The SOP developed is only limited to two validations and has not been tested as a whole.

#### REFERENCES

- 1) Alma, B., Riduwan & Sunarto, 2007. Pengantar Statistika Untuk penelitian : Pendidikan, Sosial, Komunikasi, Ekonomi dan Bisnis. Bandung: Alfabeta.
- Mariot Effendi. 2010. Manajemen Sumber Daya Manusia. Cetakan Dua, Jakarta: PT. Gramedia Widia Sarana Indonesia Mathis, Robert L.2011. Terjemahan Diana Angelina. Manajemen Sumber Daya Manusia. Buku Dua Edisi Pertama. Jakarta: Salemba Empat.
- 3) Mulyadi (2010:5) dalam bukunya yang berjudul "Sistem Akuntansi"
- 4) Mulyadi. (2016). Sistem Informasi Akuntansi. Jakarta: Salemba Empat.
- 5) S.P,Hasibuan, Malayu. 2013. Manajemen Sumber Daya Manusia. Jakarta: PT Bumi Aksara
- 6) Sadia, I Wayan. (2014). Model- Model Pembelajaran Sains KonstruktiVAistik. Yogyakarta. Graha Ilmu.
- 7) Sugiyono 2011. Metode penelitian kualitatif dan R & D. Alfabeta



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0)

(https://creativecommons.org/licenses/by-nc/4.0/), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.