

---

## EMPLOYEE RECRUITMENT AND SELECTION PROCESS IN BUILDING A GOOD CORPORATE (CASE STUDY AT PERUMDA AIR DRINKING TIRTA GIRI NATA CIREBON CITY)

Mia Audina Liawati<sup>1</sup>

Universitas Swadaya Gunung Jati, Cirebon, Indonesia  
[miaaliawati28@gmail.com](mailto:miaaliawati28@gmail.com)

Virly Lika Syahlia<sup>2</sup>

Universitas Swadaya Gunung Jati, Cirebon, Indonesia  
[likasyahlia@gmail.com](mailto:likasyahlia@gmail.com)

Ade Solahudin<sup>3</sup>

Universitas Swadaya Gunung Jati, Cirebon, Indonesia  
[solahudinade@yahoo.com](mailto:solahudinade@yahoo.com)

---



### Abstract

This study examines the recruitment and selection process of employees in order to realize Good Corporate Governance at Perumda Air Minum Tirta Giri Nata, Cirebon City. Good corporate governance is essential for long-term organizational performance, and can be achieved through open and responsible employee selection. The purpose of this study is to examine the stages of employee recruitment and selection, as well as the extent to which the process complies with Good Corporate principles such as transparency, involvement, accountability, effectiveness, and law enforcement. This research uses descriptive qualitative method and case study methodology. Data were collected through interviews, observations, and documentation studies of the employee recruitment and selection process at Perumda Air Minum Tirta Giri Nata in Cirebon City. The study findings show that the company uses an open recruitment approach and strict selection, involving a third party to ensure neutrality. Furthermore, Good Corporate concepts have been implemented through accountability procedures, information transparency, fair staffing, and employee participation in decision-making. The findings of this study suggest that efficient recruitment and selection procedures help create strong corporate governance. This research is planned to be a resource for other companies that want to establish recruitment and selection procedures that comply with Good Corporate standards.

**Keywords:** Recruitment, Selection, Good Corporate, Perumda Air Minum, Governance

## **INTRODUCTION**

Organizational resources, such as models, procedures, and equipment, cannot provide the best results if quality Human Resources do all the work for the company. Employees are an important part of the company and play an active role in all aspects of its operations. That is why companies strive to continuously improve the performance of their workers as an additional benefit to encourage good corporate governance within the organization.

Good corporate governance is very important for the long-term growth of a company. Starting from the selection of personnel who have the right and high-quality human resources in order to achieve good results. Implementing employee recruitment and selection procedures is one technique for companies to get high-performing staff.

Recruitment and selection are two different but interrelated aspects of Human Resource Management (HR) in an organization. Both strive for high-quality human resources according to business demands. Recruitment is the process of attracting prospective workers using various channels, including print and electronic media. While selection is the process of grouping prospective workers into certain groups using tests.

As a public service provider, Perumda Air Minum Tirta Giri Nata Cirebon City plays an important role in meeting the basic needs of the community for clean water. The competence and integrity of the human resources of Perumda Air Minum Tirta Giri Nata Cirebon City greatly influence the quality of service. Good recruitment and selection procedures are very important to build effective corporate governance. It is expected that with transparent and objective selection procedures, personnel with high integrity will be created in carrying out their duties and abilities according to the needs of Perumda Air Minum Tirta Giri Nata Cirebon City. Perumda Air Minum Tirta Giri Nata Cirebon City carries out these procedures with the aim of recruiting qualified professional personnel. Based on the background of the problem, the author wants to conduct research in order to present a complete picture in the form of literature about the recruitment and selection process of employees in the context of developing Good Corporate that occurs at Perumda Air Minum Tirta Giri Nata Cirebon City.

## **RESEARCH METHOD**

This research applied qualitative techniques, including descriptive qualitative methods and case study approaches, and was conducted at Perumda Air Minum Tirta Giri Nata in Cirebon. The purpose of this research is to describe each stage of recruitment and selection, and how it contributes to the development of Good Corporate at Perumda Air Minum Tirta Giri Nata in Cirebon City. The participants in this study were employees of Perumda Air Minum Tirta Giri Nata in Cirebon City. The sample of this study followed the standards of Polit and Beck (2010), with an optimal sample size of 2-10 participants.

In order to obtain a complete picture of the staff recruitment and selection process, data was collected from management, employees, and relevant stakeholders through interviews, observations, documentation, and literature review. In addition, the study relied on document analysis, such as company recruitment policies and annual reports, as supporting data. Direct monitoring of the staff selection process was also conducted to ensure that the data obtained was correct and in accordance with field standards.

The data obtained was then examined using data triangulation techniques to detect significant trends and results related to Good Corporate principles in staff recruitment and selection. The researcher used source triangulation, technical triangulation, and time triangulation. The three data sources are HRD, Head of Division as well as employees of Perumda Air Minum Tirta Giri Nata Cirebon City.

## **RESULTS AND DISCUSSION**

### **Company Overview**

The construction of the Cirebon City drinking water supply system began in 1890, when the Dutch East Indies Government built it from the Sendang Desa Kemantren spring in Cirebon Regency, with a capacity of 10 liters per second. In 1930, a clean water supply facility was built in Paniis Village, about 22 kilometers from Cirebon City. The facility has a capacity of 33 liters per second. The raw water storage system is in the form of a tunnel that collects water from 15 vertical wells.

Cirebon residents need drinking water, so the Cirebon City Drinking Water Pipeline Company was established on February 26, 1958, with the aim of managing the clean water supply inherited from the Dutch Government through the Cirebon City Regional Regulation dated February 26, 1958, concerning the Drinking Water Pipeline Company. In 1963, a drinking water project was started to create drinking water facilities from the same water source with a capacity of 100 liters per second. Construction of the Gunung Sari 2500 M<sup>3</sup> water tower and transmission network from the source to the city.

The Swiss government provided financial assistance, and the Cirebon City PDAM increased its drinking water capacity from 10 liters per second to 860 liters per second in accordance with the Memorandum of Understanding (MoU) between the Swiss and Indonesian governments signed on October 6<sup>th</sup>, 1973. The Cirebon City Regional Regulation on Drinking Water Management has undergone several changes during the development and operation of the Regional Drinking Water Company, the last of which was Cirebon City Regional Regulation Number 4 of 2017 concerning Amendments to Regional Regulation Number 4 of 2012. On August 9, 2017, Cirebon City Regional Regulation Number 4 of 2017 came into effect., The Cirebon City Regional Drinking Water Company changed its name and logo to the Tirta Giri Nata Regional Drinking Water Company of Cirebon City which means Arranging, Managing, Regulating, Providing to Distributing Mountain Water into Clean Water for the people of Cirebon City. Perumda Air Minum Tirta Giri Nata Cirebon City is responsible for providing clean water for the residents of Cirebon City and its surroundings, with the aim of ensuring the sustainability of the company while carrying out social duties. The company's motto is "Fulfilling the Clean Water Needs for Cirebon City Residents and Its Surroundings Optimally Through Professional and Responsible Company Management". To achieve this goal, the company plans to expand raw water sources, increase water production, eliminate leaks, and implement efficient and ethical management. In addition, the company also fosters relationships with stakeholders and becomes a source of Local Revenue (PAD) for Cirebon City.

### **Employee Recruitment Process at Perumda Air Minum Tirta Giri Nata, Cirebon City**

Perumda Air Minum Tirta Giri Nata, Cirebon City, carries out a recruitment process according to the company's workforce needs. This process is related to the employee work

cycle (retirement) or the company's progress demands. The recruitment process begins with the need for workers in a particular sector or division, then the relevant division submits a request to the company's HRD through an official application letter approved by the Division Head. The letter of request for additional workers is then examined and assessed by HRD and the company's leadership in a meeting. If it turns out that the division needs additional workers, the recruitment process begins.

The employee recruitment procedure at Perumda Air Minum Tirta Giri Nata is open, meaning that anyone who is interested and meets the requirements can apply. This employee recruitment is through several media, such as official print media, electronic media, and the official website of Perumda Air Minum Tirta Giri Nata. The job vacancy announcement contains information about employee specifications, such as requirements, age when applying, level of education, graduate specifications, and expertise, as well as the employee recruitment deadline. For example, Perumda Air Minum Tirta Giri Nata can accept junior high school graduates for field needs; for certain positions, S1 graduates with a minimum accreditation of B and a GPA of 2.75 for graduates of State Universities; a minimum GPA of 3 for graduates of Private Universities; and there are specific requirements and certain majors that are currently needed in the company. Applicants who have obtained information through this procedure are required to send a letter of application to the address listed in the job vacancy advertisement.

The recruitment method at Perumda Air Minum Tirta Giri Nata, Cirebon City has been running well, but it will be more effective and efficient if there is a regular recruitment schedule. For example, recruitment is carried out in the first quarter of each year. This helps all parties involved in the recruitment process to be better prepared. The Division Head can also systematically assess personnel needs.

### **Selection Process at Perumda Air Minum Tirta Giri Nata, Cirebon City**

Perumda Air Minum Tirta Giri Nata uses a three-stage screening method. Administrative selection is the first stage of the candidate employee screening process, which involves screening information provided by candidates to the organization via the post. Data is sorted based on completeness and suitability with the job vacancy advertisement that has been created. For example, personal data letters from the Department of Manpower, such as KTP, NPWP, Izasah, and a yellow job seeker card, must be complete and consistent.

After completing the Administrative Exam, the next step is a written exam. Only job applicants who pass the administrative exam are eligible to take this exam. This exam is intended to assess the applicant's information and knowledge. The knowledge tested is relevant to the company's requirements to occupy a particular section or division. This written exam also includes a psychological test designed to assess the capacity and resilience of prospective workers in facing the tasks that will be carried out next.

A health check is given to applicants who have completed the administrative and written exams. To pass the health test, the following standards must be met: Drug-free, as indicated by the absence of psychotropic drugs in the urine. Tattoos and piercings are not permitted (for men). The next test is an interview, which is a formal and in-depth interaction used to determine aspects of prospective workers that can be accepted or rejected.

Perumda Air Minum Tirta Giri Nata collaborates with BPIP UNPAD Bandung to improve human resource capabilities and implement better water management technology. BPIP UNPAD will provide an official report to Perumda Air Minum Tirta Giri Nata Cirebon

City detailing the number of candidates who passed each stage of the selection process. The minutes are then sent to Perumda Air Minum Tirta Giri Nata Cirebon City.

A series of tests is conducted, and the results are used to assess employee recruitment. Data processed by a third party is then considered by the Board of Directors in an employee recruitment meeting. The Board of Directors decides which applicants pass and are approved as prospective employees of Perumda Air Minum Tirta Giri Nata.

Even if they are declared to have passed the selection, this does not guarantee that the prospective employee will become a permanent employee. Several additional stages must be taken, such as completing a one-year work period as a PKWT (Fixed Term Employment Agreement), after which they will be allowed to be nominated as a permanent employee until the Board of Directors of Perumda Air Minum Tirta Giri Nata issues a Decree on appointment as an employee.

### **The Process of Creating a Good Corporate at Perumda Tirta Giri Nata, Cirebon City**

Perumda Air Minum Tirta Giri Nata adheres to the Principles of Good Corporate which consist of several principles. First, there is the concept of accountability, which is one of the principles of Good Corporate that regulates responsibility for the behavior carried out. Accountability at Perumda Air Minum Tirta Giri Nata, a public service company, is defined as the provision of services on time in accordance with SOP. Meanwhile, directors, division heads, and workers are responsible for the actions and results they take.

Perumda Air Minum Tirta Giri Nata in Cirebon City has several levels of accountability. Vertical accountability, or accountability for financial management to superiors. For example, the Finance Division makes periodic financial reports, which are then submitted to the Board of Directors. Horizontal accountability is accountability that is delegated to the wider community. In accordance with the company's vision, Perumda Air Minum Tirta Giri Nata is dedicated to meeting the clean water needs of the residents of Cirebon City and its surroundings.

Explicit accountability, or the responsibility of an official or employee for the techniques used in carrying out official duties. For example, each employee of Perumda Air Minum Tirta Giri Nata from various divisions has their own scope of work (job description) that must be carried out and accounted for. Implicit responsibility, namely each employee bears implicit responsibility for every policy, action, or method of public service carried out. For example, the Public Interest Section of Perumda Air Minum Tirta Giri Nata reacts to public concerns and ideas. Based on this, Perumda Air Minum Tirta Giri Nata Cirebon City has implemented the principle of responsibility in order to create a good corporate culture within the organization. Second, the concept of openness refers to the availability of public information that allows the public to be involved in policy making and monitoring company performance. As in Law. No. 14 of 2008 concerning Public Information Disclosure (KIP) which requires public organizations to convey public news that is accurate, factual, and not misleading. The KIP Law contains the need for public information disclosure for all users, except for information protected by law. Perumda Air Minum Tirta Giri Nata Cirebon City encourages openness by providing various information through the official network of Perumda Air Minum Tirta Giri Nata at <https://tirtagirinatacrb.co.id/>. Based on this, Perumda Air Minum Tirta Giri Nata has implemented the principle of openness in realizing Good Corporate in the company.

Third, the principle of justice. Justice in the concept of Good Corporate has several aspects. Distributive Justice. Distribution of resources, benefits, and burdens fairly to all stakeholders. Perumda Air Minum Tirta Giri Nata provides an appropriate workload to each employee according to their division. This is done so that all employees in each division are able to work together in achieving the company's goals. Procedural Justice, a transparent, accountable, and non-discriminatory decision-making process. Perumda Air Minum Tirta Giri Nata carries out decision-making procedures through deliberation to reach consensus in the form of holding meetings and discussion forums.

Substantial Justice. Justice in the substance of policies and decisions made. Perumda Air Minum Tirta Giri Nata makes decisions or implements policies based on meeting results and complies with existing regulations. This concept of justice can increase stakeholder trust, minimize conflicts and disputes, increase decision-making efficiency, and develop a good business reputation, all of which can improve performance and productivity and contribute to the formation of Good Corporate. Perumda Air Minum Tirta Giri Nata Cirebon City carries out the division of workloads and makes choices based on deliberation and consensus in work meetings and complies with existing regulations. The next principle is participation. Participation in Good Corporate has various guiding concepts. Inclusiveness means recognizing and prioritizing the interests of all stakeholders. Openness creates opportunities for involvement. Equality means valuing the contributions of all stakeholders. Responsibility is recognition and accountability for one's actions. Compliance refers to compliance with rules and regulations. Perumda Air Minum Tirta Giri Nata Cirebon City follows the principle of participation in general meetings of directors, discussion forums with stakeholders, surveys and feedback, monitoring and evaluation committees, and financial and non-financial reports.

Successful Corporate Fulfillment begins with a successful recruitment and selection process, which allows the company to select high-quality employees and meet their demands. The recruitment and selection process also allows the organization to easily place people based on their competencies, ensure good performance (the right person in the right place), and achieve trustworthy governance.

In general, Perumda Air Minum Tirta Giri Nata Cirebon City has made efforts to implement the Principles of Good Corporate, but it would be better if what has been established could be further improved. There are activities in Perumda Air Minum Tirta Giri Nata in order to improve governance. The accountability of Perumda Air Minum Tirta Giri Nata Cirebon City can be improved through the Research and Development program through mentoring and briefing to remember the time of completion of tasks. For example, if there is a clear and strict deadline for completing the report, the warning and briefing procedures can be completed one week before the reporting deadline.

In addition, Perumda Air Minum Tirta Giri Nata Cirebon City is expected to be more open in conveying important information to the wider community. The announcement is not only published on the official website of Perumda Air Minum Tirta Giri Nata, but it would also be better if it were published in other media, such as electronic and print.

Furthermore, Perumda Air Minum Tirta Giri Nata Cirebon City can ensure that there are equal rights and obligations for employees and consumers. For example, if there are employees who are also customers of Perumda Air Minum Tirta Giri Nata and commit violations such as not paying or being late in paying water bills. Things like this must be

processed in accordance with applicable provisions. Even though they have employee status, they are still required to fulfill their obligations as customers.

Environmental development is important and has an impact on the growth and development of the company. Perumda Air Minum Tirta Giri Nata Cirebon City will benefit by involving the surrounding community in activities that have a positive impact on the community through environmental development programs. For example, providing skills training for the community around the Perumda Air Minum Tirta Giri Nata Cirebon City office, or holding open discussions with the community.

## CONCLUSION

The results of the analysis of this research data concluded that Perumda Air Minum Tirta Giri Nata uses an open recruitment method. Starting with a submission from the Division for additional employees and ending with an announcement of job vacancies in various media. Perumda Air Minum Tirta Giri Nata uses a third party, namely BIP UNPAD, as an expert in the process of selecting prospective employees. Administrative selection, written exams, health tests, and interviews are carried out first.

Prospective employees who pass the selection must undergo a PKWT for one year. If their performance is satisfactory, they will be considered for promotion to permanent employees. Perumda Air Minum Tirta Giri Nata adheres to the concept of good governance. This idea begins with good recruitment and selection procedures to ensure that workers are in accordance with the company's needs, resulting in Good Corporate.

The author hopes that further research can examine recruitment and selection from a new perspective in order to provide broader benefits to the business world. Perumda Air Minum Tirta Giri Nata is expected to provide training to improve staff competence and work behavior, and routinely assess the efficiency of recruitment and selection methods. This will help the company improve the quality of the recruitment process and overall performance. This research is useful as evaluation material for companies in realizing good governance and can be a reference for other agencies in building a professional recruitment system. It is recommended that companies increase transparency, accountability, and optimize information technology to support an efficient and objective selection process.

## REFERENCES

- Adolph, R. (2016). *FullBook-Good-Corporate-Governance*.
- Albert Yansen. (2024). Implementasi Kebijakan Rekrutmen dan Seleksi Pegawai dalam Meningkatkan Kinerja Organisasi Pemerintah Daerah. *Journal of International Multidisciplinary Research*, 2(5), 514–527. <https://doi.org/10.62504/jimr520>
- Aminullah, & Nur Rohmad Nuzil. (2022). Implementasi Good Corporate Governance pada Badan Usaha Milik Desa (Studi di Desa Karangjati Kecamatan Pandaan Kabupaten Pasuruan). *Jurnal Sketsa Bisnis*, 09(2), 153–164. <https://doi.org/10.35891/jsb.v9i1.3159>
- Asike, A. (2021). Pengaruh Seleksi dan Penempatan Karyawan Terhadap Produktivitas Kerja Pada PT Bank Mandiri (Persero) Tbk Cabang X. *Journal of Research in Business, Economics, and Education*, 3(3), 1990–1998.

- Ernanto, H., & Hermawan, S. (2022). The Role of Good Corporate Governance (GCG) in Improving Workforce Performance and Corporate Culture. *Indonesian Journal of Law and Economics Review*, 14, 6–14.
- Gustian Pratama, A., Kanedi, I., & Sallaby, A. F. (2024). Penyusunan Seleksi Penerimaan Pegawai Kontrak Pada PDAM Kota Bengkulu. *Jurnal Media Infotama*, 20(1), 341139.
- Hasibuan, D. H. M. S. P. (2017). *Manajemen Sumber Daya Manusia*.
- Irawan, H., Tika, T., Rizal Al Anfari, M., & Gunawan, A. (2023). Analisis Sistem Rekrutmen dan Seleksi PT. Danisa Nusantara. *COMSERVA Indonesian Journal of Community Services and Development*, 2(09), 1834–1842. <https://doi.org/10.59141/comserva.v2i09.581>
- Kharisma, I. M., & Wening, N. (2023). Peran Rekrutmen Dan Seleksi Terhadap Kinerja Karyawan Perusahaan: Sebuah Tinjauan Literatur Sistematis. *Jurnal E-Bis*, 7(1), 61–80. <https://doi.org/10.37339/e-bis.v7i1.1111>
- M. Firdaus Tsani, Thijanul Aroby, Prata Vitha Maysha Rado, & Mochammad Isa Anshori. (2023). Strategi Rekrutmen Dan Seleksi Di Era VUCA. *Jurnal Riset Manajemen*, 1(4), 01–10. <https://doi.org/10.54066/jurma.v1i4.979>
- Maulitya, T. A., Novitrisani, Y., & Supriyadi, T. (2024). *Literature Review : Penerapan Sistem Merit Dalam Proses Rekrutmen dan Seleksi Polri*. 2(2), 633–638.
- Moleong, L. (2006). Metode Penelitian. *Raden Fatah.Ac.Id*, 1–23.
- Moridu, I., Cakranegara, P. A., Siddiqah, H., Azizi, M., & Ahmad, S. (2023). Determinasi Likuiditas dan Good Corporate Governance Terhadap Nilai Perusahaan: Studi Literature. *Jurnal Manajemen*, 14(1), 102. <https://doi.org/10.32832/jm-uika.v14i1.8559>
- Namira, D. (2023). *Mendapatkan Karyawan Yang Bermutu ( Studi Kasus pada PT . Prima Multi Peralatan Kota Medan )*. 3(1), 12–21.
- Ningrum, N. A., Alhada, M., Habib, F., Sayyid, N., & Tulungagung, A. R. (2023). Analisis Implementasi Good Corporate Governance Dalam Mewujudkan Sumber Daya Manusia Yang Baik Pada Perusahaan Mayangkara Group. *Jurnal Manajemen Dan Pendidikan Islam*, 3(3), 2503–3506.
- Purnomo, Y. H. P., Santoso, T. B., & Santoso, T. B. (2020). Evaluasi Program Seleksi Di Sekolah “XM” Dengan Metode Evaluasi CIPP. *Jemap*, 3(2), 226. <https://doi.org/10.24167/jemap.v3i2.2755>
- Rumawas, W. (2018). *Manajemen Sumber Daya Manusia*. In *Pengaruh work-life balance terhadap kepuasan kerja karyawan pada hotel sintesa*.
- Satriyani, M., & Atmaja, H. E. (2021). Analisis Proses Rekrutmen Dan Seleksi Terhadap Kinerja Karyawan Rumah Sakit Wijayakusuma Kebumen. *Jurnal EK&BI*, 4, 2620–7443. <https://doi.org/10.37600/ekbi.v4i2.370>
- Sholathiah, A., Lestari, R. P., & Komalasari, S. (2022). Teknik Dan Metode Rekrutmen Sebagai Penentu Hasil Kinerja Karyawan. *Jurnal Ecoment Global*, 7(2). <https://doi.org/10.35908/jeg.v7i2.2092>
- Simamora, H. (1997). *Manajemen Sumber Daya Manusia*. Yogyakarta : STIE YKPN.
- Siwij, D. S. R., Dilapanga, A. R., & Polii, E. H. (2024). Transparansi dalam Tata Kelola Perusahaan Air Minum Daerah di Kabupaten Minahasa. *Academy of Education Journal*, 15(1), 495–504. <https://doi.org/10.47200/aoej.v15i1.2233>

- Solahudin, A., Fatimah, S. E., & Sulistiowati, L. H. (2024). Factors affecting affective commitment. *Edelweiss Applied Science and Technology*, 8(6), 3475–3483. <https://doi.org/10.55214/25768484.v8i6.2738>
- Sudiro, A. (2020). *Perencanaan Sumber Daya Manusia*.
- Sugiyono. (1967). Metode Penelitian Kuantitatif, Kualitatif Dan R&D. In *Alvabeta*. CV.
- Sukrianto, & Fibriyanti S Lakoro. (2022). Proses Seleksi Pegawai Tidak Tetap di SMA Negeri 1 Botumoito Kabupaten Boalemo. *MANABIS: Jurnal Manajemen Dan Bisnis*, 1(1), 49–58. <https://doi.org/10.54259/manabis.v1i1.629>
- Syufa, V. N., & Prayudista, E. (2023). Pengaruh Proses Rekrutmen dan Seleksi Terhadap Kinerja Karyawan. *Nusantara Journal of Behavioral and Social Sciences*, 2(1), 5–12. <https://doi.org/10.47679/202322>
- Tijow, G., Areros, W. A., & Rumawas, W. (2021). Pengaruh Rekrutmen dan Penempatan Kerja Terhadap Kinerja Karyawan PT. Telkom Manado. *Productivity*, 2(1), 26–30.
- Titisari, M., & Ikhwan, K. (2021). Proses Rekrutmen dan Seleksi: Potensi Ketidakefektifan dan Faktornya. *JMK (Jurnal Manajemen Dan Kewirausahaan)*, 6(3), 11. <https://doi.org/10.32503/jmk.v6i3.1848>
- Zahrawani, D. R., & Sholikhah, N. (2021). Analisis Penerapan Good Corporate Governance (GCG) dan Pengaruhnya. *Jurnal Ilmiah Ekonomi Islam*, 7(03), 1799–1818.
- Zendrato, R. R. S., Waruwu, M. H., Mendrofa, S. A., & Hulu, P. F. (2024). Analisis Proses Perekrutan PPPK Daerah di Kantor Badan Kepegawaian Dan Pengembangan Sumber Daya Manusia Kota Gunungsitoli. *Jurnal Ilmiah Metansi (Manajemen Dan Akuntansi)*, 7(1), 175–187. <https://doi.org/10.57093/metansi.v7i1.265>