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# THE EFFECT OF COMPETENCE AND WORKLOAD ON THE WORK PRODUCTIVITY OF AUDITORS WITH JOB SATISFACTION AS A MEDIATING VARIABLE: A CONCEPTUAL MODEL (A CASE STUDY IN THE INTERNAL AUDITORS OF THE INSPECTORATE GENERAL OF THE MINISTRY OF MANPOWER)

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## ABSTRACT

Based on data from the results of supervision of auditor assistance in 2020 and 2021 at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia, it is known that the percentage of reports that are completed on time has decreased. This is indicated by the number of timely reports of 89.36% in 2020 and 86.11% in 2021. This study was aimed at examining the effect of competence and workload on auditors' work productivity by using job satisfaction as a mediator variable. In this regard, this paper proposes a conceptual model along with its research background, literature review, hypotheses, and research methods. By applying this paper, it will be known the status of the effect of competence and workload on the work productivity of auditors with job satisfaction as a mediator variable.

## Keywords

Competence, Workload, Job Satisfaction, Work Productivity, Conceptual Model.

## INTRODUCTION

Internal auditors are employees at the Ministry of Manpower who function as Government Internal Supervisory Apparatus. Auditors are one of the important elements of government management to establish good governance that leads to clean governance/bureaucracy.

Auditor work productivity becomes very important in achieving organizational goals and organizational productivity itself is determined by the productivity of each individual, in this case employees, in carrying out their duties and work. Employees as individuals in the company are required to carry out all the tasks and work assigned, to realize all that is needed. The work productivity of auditors at the Inspectorate General of the Ministry of Manpower is measured by the number of audit reports produced by auditors at the Inspectorate General of the Ministry of Manpower in one year. The measurement of the auditor's work productivity is carried out by considering the inputs or costs used in the audit compared to the results of the audit report or output by taking into account the quantity of the report.

The existing phenomenon shows that the work productivity of auditors at the Inspectorate General of the Ministry of Manpower is found to still have not met the target or in accordance with the assigned assignment. Among the factors that affect the productivity of these employees include the competence of auditors (Sumardjo, 2011).

The following are the results of the Auditor Assistance Supervision in 2020 and 2021 at the Inspectorate General of the Ministry of Manpower of the Republic of Indonesia.

*Table 1 Number of Auditor Assistance Supervision Reports 2020*

Work Unit	Number of Reports	Reporting Productivity	
		Done on time	Done not on time
Inspectorate I	25	23	2
Inspectorate II	26	25	1
Inspectorate III	23	20	3
Inspectorate IV	20	16	4
TOTAL	94	84	10

Source: The Inspectorate General of the Ministry of Manpower (2021)

*Table 2 Number of Auditor Assistance Supervision Reports 2021*

Work Unit	Number of Reports	Reporting Productivity	
		Done on time	Done not on time
Inspectorate I	28	26	2
Inspectorate II	27	23	4
Inspectorate III	29	25	4
Inspectorate IV	24	19	5
TOTAL	108	93	15

Source: The Inspectorate General of the Ministry of Manpower (2022)

The auditor in his assignment is required to be able to complete the audit report on time. Table 1 and Table 2 above show that, in general, the auditor's productivity is quite good, but there are still some reports that the auditors are not able to complete in the allotted time. In 2020, the number of reports that were completed on time was 84 reports out of 94 reports or 89.36%. In 2021, the number of reports that were completed on time was 93 reports out of 108 reports or 86.11%.

Based on the background above, this paper will discuss the proposed conceptual model. The conceptual model in question is a model to examine the effect of competence and workload on auditors' work productivity with job satisfaction as a mediating variable.

## LITERATURE REVIEW

### A. Competence

Tunggal (2013:429) states "Competence is the knowledge and skills needed to achieve the tasks that determine individual work." Another understanding of competence according to Rendal J.Elder, etc. in Jusuf (2012:322) is that "Competence is the knowledge and skills needed to achieve tasks that define everyone's duties." Meanwhile, Mulyadi (2010: 58) states competence as indicating the achievement and maintenance of a level of understanding and knowledge that allows a member to provide services with ease and ingenuity.

An auditor with good and appropriate competence will be able to understand what must be done and what is his function in the job. The competence of internal auditors, according to The Institute of Internal Auditors (2017: 5), must have the knowledge, skills, and other competencies needed to carry out their respective responsibilities. The internal audit activity collectively must possess or acquire the knowledge, skills, and other competencies necessary to carry out its responsibilities. Meanwhile, Tugiman (2014: 27) defines that "The competence of internal auditors is the knowledge, abilities, and various disciplines needed to carry out a correct and appropriate examination."

Hence, competence is an ability to carry out or perform a job or task based on skills and knowledge and supported by the work attitude required by the job. Competence, as a person's ability to produce at a satisfactory level in the workplace, also shows the

characteristics of the knowledge and skills possessed or needed by each individual so that they can carry out their duties and responsibilities effectively and improve professional quality standards in work.

Rahayu and Suhayati (2009:2) explain that auditor competence means that the auditor must have the ability, expertise, and experience in understanding the criteria and in determining the amount of evidence needed to support the conclusions to be drawn. According to Ulum (2012: 95), expertise or competence is defined as a special skill possessed by an examiner who is recognized as being able to use theory and practice to carry out his profession.

From the description of the theory above, it can be concluded that auditor competence is a skill and expertise in an individual, or in this case an auditor, who allows him to carry out audit work to the fullest. It can be concluded that auditor competence is any special skill or intelligence possessed, maintained, and improved by an auditor in carrying out audits objectively.

According to Michael Zwell in Wibowo (2016:330), there are four categories of competencies consisting:

1. Task achievement
2. Relationship
3. Personal attribute
4. Leadership

According to Rai (2010:3), there are three kinds of competency components, namely:

1. Personal quality

In carrying out their duties, an auditor must have good personal qualities.

2. General knowledge

An auditor must have the general knowledge to understand the entity to be audited and assist in conducting the audit. This basic knowledge includes the ability to conduct analytical reviews, organizational theory knowledge to understand an organization, auditing knowledge, and accounting knowledge which will assist in managing numbers and data.

3. Specific skills

Specific skills that must be possessed include the ability to conduct interviews, speed reading skills, statistics, computer skills (at least able to operate word processing and spreadsheets), and being able to write and present reports well.

According to the Auditor Competency Standards (BPKP, 2010) in Harahap (2015:27), it is stated that an auditor must have abilities that include:

- 1) Knowledge

Knowledge is obtained by a person through education, both theoretically and practical understanding which includes facts, information, and expertise. In the aspect of knowledge, competence is knowledge related to supervision that must be possessed by all auditors at all levels or positions.

- 2) Skills

Skill is an ability that a person has in carrying out a task well. Competence from the skill aspect is a skill in supervision that must be possessed by auditors at all levels or positions.

- 3) Attitude

Attitude is a representation of a person's liking or disliking of something. Attitude emphasizes aspects of feelings and emotions, such as interests, behaviours, appreciation, and ways of adjustment. Competence from this aspect is an attitude that must be possessed by auditors at all levels or positions.

- 4) Knowledge of collective standards

At the time of conducting an examination, an examiner, according to the Auditing Standards, must collectively know the standards. Knowledge here leads to the technical examination of the report to be audited. Auditors are required to fully master collectively the standards as well as the methods and processes in auditing reports.

- 5) Participate in continuing professional education and training

Regarding the competencies possessed by an auditor, the auditor must carry out further education and training. This is done so that the quality of the auditors is maintained. An auditor must obtain a graduation certificate from continuing education by going through a series of tests that have been made by the Indonesian Institute of Accountants.

## **B. Workload**

According to Tarwaka (2014: 104), workload is something that arises from the interaction between task demands, the work environment where it is used as a workplace, skills, attitude, and perceptions of workers. Workload can also be defined operationally on various factors such as the demands of the task or the effort put into doing the job.

In the Regulation of the Minister of Home Affairs Number 12 of 2008, the workload is the amount of work that must be borne by a unit or position in the organization and is a result of the work volume and the time norm. Meanwhile, based on the Decree of the Minister of Manpower of the Republic of Indonesia Number 128 of 2016 concerning Guidelines for Analysis of Workloads at the Ministry of Manpower, what is meant by workload is the amount of work that must be carried out by a position or organizational unit and is the product of the work volume and the time norm.

From this understanding, it can be concluded that the workload is an obligation that must be carried out by individuals within a certain period. The workload will arise if the task or work given is beyond the limits of the worker's ability to be carried out. However, if the worker is able to adjust and complete the given task, it will not become a workload.

Tarwaka (2014: 106), explains that the three main factors that determine workload are as follows:

1. Task Demands: the workload can be determined from the analysis of the tasks performed by workers
2. Effort: the amount of effort expended on a job is a naturally intuitive form of the workload
3. Performance: individually a person will be able to compensate for the increasing task demands by increasing the level of effort to maintain performance.

The workload category, according to Andriani et al (2017:45), is a combination of quantitative and qualitative workloads, namely:

1. Quantitative workload arising from too many or too few tasks. Quantitative workload occurs when employees feel they have too much work to do.
2. Qualitative workload if the worker feels unable to perform the task or the task does not use the skills or potential of the job. Qualitative workload occurs when employees feel a job is too difficult to do.

Desai (1993) in his writings distinguishes the workload into two, namely:

1. Quantitative, which refers to too much to be done, and
2. Qualitative, which refers to work that is too difficult to do.

Carlson in Fajriani and Septiari (2015) state that when employees feel there are too much work to be done, too diverse things to do, or not enough time is available to complete the assigned work, then this condition is called work overload. Work overload is divided into quantitative and qualitative overloads.

1. Quantitative advantages are when employees feel they have too much work to do, and
2. Qualitative advantages are work overload if employees feel a job is too difficult to do.

### C. Job Satisfaction

Job satisfaction is the (positive) attitude of the workforce towards their work, which arises based on their assessment of their work situation (Afrizal, 2015:153). Robbins and Coulter (2007:78) state that job satisfaction is a general attitude towards a person's work that shows the difference between the number of awards received by workers and the amount they believe they should receive. Job satisfaction is also defined as the effectiveness or emotional response to various aspects of work. This definition implies that job satisfaction is not a single concept as, on the contrary, a person can be relatively satisfied with one aspect of his job and dissatisfied with one or several other aspects. Meanwhile, Robbins & Judge (2013:79) define job satisfaction as a positive feeling about the job resulting from the evaluation of its characteristics.

Each individual has a different level of satisfaction according to the value system that applies to him. The higher the assessment of the activity felt in accordance with the wishes of the individual, the higher the satisfaction with the activity. In other words, satisfaction is an evaluation that describes a person's feelings of being happy or unhappy, satisfied or dissatisfied at work.

Gilmer in Kurniawati (2008:55) states the factors that influence job satisfaction are as follows:

- 1) Opportunity to advance  
Opportunity to gain experience and improve skills while working.
- 2) Job security  
A sense of security greatly affects the feeling of employees during work.
- 3) Salary  
Salary causes more dissatisfaction and people rarely express job satisfaction with the amount of money they receive.
- 4) Company and management  
Management factor that can provide a stable working situation and conditions determines job satisfaction.
- 5) Supervise  
Supervision is considered as being a father figure as well as his superior. A bad supervisor can result in absenteeism and turnover.
- 6) Extrinsic factors from work  
Difficult and easy as well as pride in the task can increase and reduce job satisfaction.
- 7) Working conditions  
An employee will feel satisfied at work if the working conditions are comfortable and look clean.
- 8) Social aspects of work  
Viewed as a supporter of satisfaction or dissatisfaction at work.
- 9) Communication  
Smooth communication between employees and management is widely used as a reason to like the position. Understanding and acknowledging the opinions or achievements of employees plays a very important role in creating a sense of job satisfaction.
- 10) Facilities  
Hospitals, leave, and pensions or standard housing of a position, if can be fulfilled, will create a sense of satisfaction.

The above shows that a person's job satisfaction is influenced by many factors, not only salary but also related to the work itself, with other factors such as relationships with superiors, coworkers, work environment and rules.

Kreitner and Kinicki (2001) in Afrizal (2015: 154) states that the employee job satisfaction variable is operationally measured using four indicators, namely:

- 1) Compensation: basic salary, work and family allowances, incentives (bonuses);
- 2) Working conditions: strategic office, complete work tools and equipment, complete office facilities;
- 3) Company systems and policies: company transparency in policies, administrative policies that are not rigid; and
- 4) Relations with colleagues and superiors: good relations with co-workers and relations with superiors are considerate and positive.

#### **D. Work Productivity**

The International Labor Organization (ILO), quoted by Malayu S.P Hasibuan (2013: 127), reveals that in simpler terms the meaning of productivity is an arithmetical comparison between the amount produced and the amount of each source used during production. These sources can be:

- 1) Land
- 2) Raw materials and auxiliary materials
- 3) Factories, machines, and tools
- 4) Labor

According to Sutrisno (2015: 99), productivity is generally defined as the relationship between output (goods or services) and inputs (labour, materials, money). Productivity is a measure of productive efficiency, a comparison between the output and input. Inputs are often limited by labour while outputs are measured in physical units, forms, and values.

Muchdarsyah in Yuli Tri Cahyono and Lestiyana Indira M (2007: 227) states that what can affect work productivity are as follows:

- 1) Labor  
The increase in the contribution of labour to productivity is due to a healthier, more educated, and more active workforce. Productivity may increase due to shorter working days. Rewards from supervisors can encourage employees to be more active in achieving achievements. Thus, it is clear that labour plays an important role in productivity.
- 2) The arts and science of management  
Management is a factor of production and economic resources while art is management knowledge that provides the possibility of increasing productivity. Management includes improvement through the application of technology and the use of knowledge that requires education and research.
- 3) Capital  
Capital is the basis for the movement of a company's business since through capital the company can provide equipment for humans, namely to help do work in increasing work productivity. Adequate facilities will increase morale and indirectly increase work productivity.

Tiffin and Cormick in Sutrisno (2010: 103) said that the factors that affect work productivity can be concluded into two groups:

- 1) Factors that exist in the individual: age, temperament, individual physical condition and motivation.
- 2) Factors that exist outside the individual: physical conditions such as sound, lighting, rest time, length of work, wages, the form of organization, and social and family environment.

Hence, if employees are treated well by superiors or a good relationship between employees exists, the employee will participate well in the production process and it will affect the level of employee productivity.

According to Hasibuan (2013: 94), work productivity (WP) is a comparison between output and input, where the output must have added value and better processing techniques. The formula for work productivity according to Hasibuan is as the following:

$$WP = \frac{\text{Output}}{\text{Input}} = \frac{O}{I}$$

In general, productivity implies a comparison between the results achieved (output) and the overall resources used (inputs). Measurement of work productivity has an important role to determine the work productivity of employees so that it can be seen how far the productivity can be achieved by employees. In addition, productivity measurement can also be used as a guide for managers to increase work productivity under what is expected by the company.

According to Simamora (2004) in Agustina et al (2016:5), the factors used to measure work productivity include:

- 1) Quantity of work  
Quantity of work is a result achieved by employees in a certain number or comparisons with existing standards or set by the company
- 2) Quality of work  
Quality of work is a standard of results related to the quality of a product produced by employees, which in this case is an employee's ability to complete work technically with a standard comparison set by the compa-

- ny
- 3) Punctuality  
Punctuality is the degree to which an activity is completed at the beginning of the stated time as seen from the point of view of coordinating with the outputs and maximizing the time available for other activities. Punctuality is measured from the employee's perception of an activity that is completed at the beginning of time until it becomes an output.

### CONCEPTUAL MODEL

Based on the theoretical review in the literature review, the conceptual model or theoretical framework that is built is shown in Figure 1. Figure 1 describes the theoretical framework that describes the effect of competence and workload on work productivity with job satisfaction as a mediator variable. For more details, research variables can be illustrated in the conceptual model as follows:

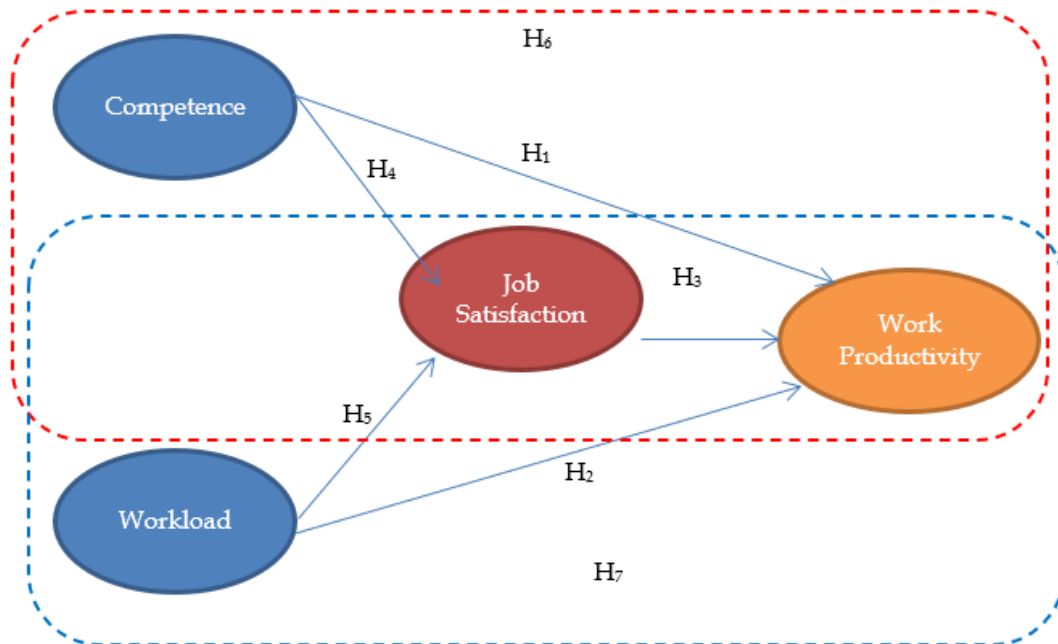


Figure 1 Conceptual Model

Source: Nuryanto (2017), Semaksiani et al (2019), Manafe et al (2018), Hadiwijaya and Hanafi (2016), Alwi and Suhendra (2019)

### HYPOTHESES

Based on the research and literature review and the conceptual model above, seven hypotheses can be stated as follows:

- H<sub>1</sub>: Competence affects work productivity
- H<sub>2</sub>: Workload affects work productivity
- H<sub>3</sub>: Job satisfaction affects work productivity
- H<sub>4</sub>: Competence affects job satisfaction
- H<sub>5</sub>: Workload affects job satisfaction
- H<sub>6</sub>: Competence affects work productivity through job satisfaction commitment
- H<sub>7</sub>: Workload affects work productivity through job satisfaction commitment

### METHODOLOGY

The research method used in this research is quantitative research with an inferential statistical approach, namely by conducting hypothesis testing. The source of data in this study is primary data obtained from distributing questionnaires to respondents.

The population is a generalization area consisting of objects or subjects that have certain quantities and characteristics determined by researchers to be studied and then drawn conclusions (Sugiyono, 2015: 80). A population is a certain object or subject that is in an area and meets certain requirements related to the problems in the study, making the population in this study all auditors at the Inspectorate General of the Ministry of Manpower in 2021.

The sample is part of the number and characteristics possessed by the population (Sugiyono, 2015:81). The sampling technique used is non-probability sampling, which is a sampling technique that does not provide equal opportunities for each element or

member of the population to be selected as a sample (Sugiyono, 2015: 84). The sampling technique chosen is saturated sampling, which is a sampling technique in which all members of the population are used as samples. This was done because the population was relatively small, with as many as 69 auditors.

By looking at the conceptual model and hypotheses, the data analysis technique used in this study is path analysis using the Structural Equation Modeling (SEM) model or Structural Equation Model with Smart PLS 2.0 software. SEM is a set of statistical techniques that allow the simultaneous testing of a relatively complex set of relationships. This complex relationship can be interpreted as a series of relationships that are built between one or several dependent variables (endogenous) with one or more independent variables (exogenous), and these variables are in the form of factors or constructs built from several indicators that are observed or measured directly (Waluyo, 2011:1).

SEM can be described as an analysis that combines the approach of factor analysis, structural model, and path analysis. SEM is a combination of separate statistical methods, namely factor analysis and simultaneous equation modelling.

After conducting various evaluations, both the outer model and the inner model, the next step is to test the hypothesis. Hypothesis testing is used to explain the direction of the relationship between the independent variable and the dependent variable. This test is carried out utilizing path analysis on the model that has been made. SEM technique can simultaneously test complex structural models so that the results of path analysis can be seen in one regression analysis. The correlation between constructs is measured by looking at the path coefficients and their significance level which is then compared with the research hypothesis.

## CONCLUSION

This paper was created with the aim of developing a conceptual model. The authors of this paper have proposed the effect of competence and workload on auditors' work productivity by using job satisfaction as a mediator variable. Besides the conceptual model, this paper has explained the research background, literature review, hypotheses, and research methodology. The status of the effect of competence and workload on the work productivity of the auditor by using job satisfaction as a mediator variable at the Inspectorate General of the Ministry of Manpower in Indonesia will be known by applying this conceptual model.

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