SCOPUS

Print State | 1544-1468

Academy of Strategic Management Journal



also developed by scimago:

Enter Journal Title, ISSN or Publisher Name

Home

Journal Rankings

Country Rankings Viz Tools

Help About Us

Academy of Strategic Management Journal

COUNTRY	SUBJECT AREA AND CATEGORY	PUBLISHER	H-INDEX
United States Universities and research institutions in United States	Business, Management and Accounting Business and International Management Strategy and Management	Allied Business Academies	16
PUBLICATION TYPE	ISSN	COVERAGE	
Journals	15441458, 19396104	2009-2019	
SCOPE			

Information not localized

 $\ensuremath{\bigcirc}$ Join the conversation about this journal

Ad closed by Google

Ad closed by Google

Quartiles <u>^</u> ∃

Ad closed by Google

FIND SIMILAR JOURNALS

1 **Cogent Business and** Management GBR

<



2 **Business: Theory and** Practice LTU

> 51% similarity

3 4 **Management Science Letters** CAN

> **51%** similarity

Pakistan Jo Commerce a PAK

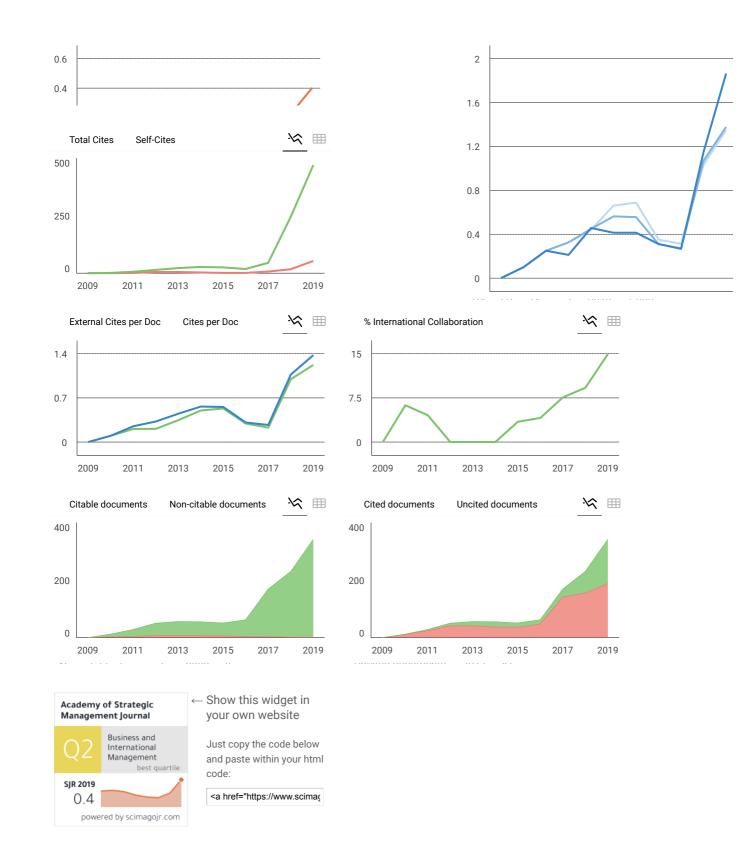
> 4 S

Ad closed by Google

SJR	≫ ⊞
-----	-----

Citations per document

☆ ⊞



Ad closed by Google

Metrics based on Scopus® data as of April 2020

Academy of Strategic Management Journal (Print ISSN: 1544-1458; Online ISSN: 1939-6104)



AB Academies

Academy of Strategic Management Journal

Special Issue Title : Marketing Management and Strategic Planning



Editor-in-Chief

Dr. Shawn Carraher

University of Texas at Dallas, Jindal School of Management, Mailstop SM43, Richardson, TX 75080.

Dr. Sang-Bing Tsai

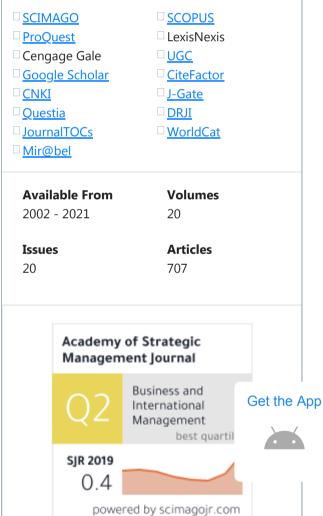
University of Electronic Science and Technology of China Zhongshan Institute, Management School, Guangdong 528400, China & Civil Aviation University of China, Tianjin 300300, China.

You may submit manuscripts online at: www.abacademies.org/submissions/academy -of-strategic-management-journal.html

H Index: 16 |Google Scholar h5 Index: 14

Scopus | Cite Score | 2019: 1.7 | CiteScoreTracker 2020: 2.2 (Updated monthly)

Abstracted/Indexed in



About the Academy of Strategic

Management Journal



Online ISSN: 1939-6104

platform to discuss the latest discoveries and innovations in this field. Affiliated to Allied Business Academies, the journal strictly adheres to double blind peer review policy to maintain the publication quality.

Academy of Strategic Management Journal (ASMJ) is a scholarly

business and management publication that offers an open access

With an acceptance rate of 30%, the journal considers theoretical and empirical works in Management, Strategic Management, Health Care Management, Strategy and Leadership as research articles, reviews, case studies and commentaries for publication. For more details on the types of manuscripts published and the categories of research accepted are displayed in Journal Matrix section of this website.

This journal caters to the needs of wide range of readers from across

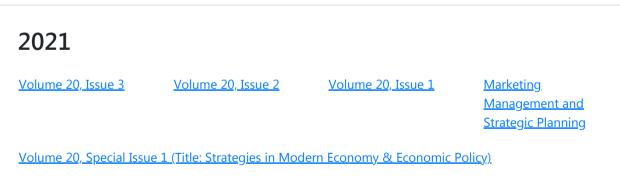
the sections of the society, including policy makers, business and management professionals, top management hierarchy, B-schools, individual researchers and scholars, academicians and students. In this direction it includes a vast spectrum of topics in this field including but not limited to marketing strategy, marketing management, strategic planning, strategic decisions concern, strategic management concepts, banking strategy, customer satisfaction management, and industrial management.

Authors who would like to discuss the potential interest in a manuscript may contact the Editorial Staff.

- Guidelines & Article Processing Charges
- **Formatting Guidelines**
- **Publication Policies and Ethics**
- Issues Frequency: "Bi-Monthly"

var Tawk_API=Tawk_API||{}, Tawk_LoadStart=new Date(); (function(){ var s1=document.createElement("script"),s0=document.getElementsByTagName("script")[0]; s1.async=true; s1.src='https://embed.tawk.to/5b507a40df040c3e9e0bbe02/default'; s1.charset='UTF-8'; s1.setAttribute('crossorigin','*'); s0.parentNode.insertBefore(s1,s0); })();

Volume Selector



2020 Volume 19, Special Volume 19, Issue 6 Volume 19, Issue 5 Volume 19, Issue 4 Issue 1 (Title: Covid-Tweets by @StrategicManag5 19 Outbreak: Strategies for **Developing Strategic Management** Enterprises & @StrategicManag5 Economies) 5 emerging trends in finance management education to build an efficient workforce Volume 19, Issue 1 Volume 19, Issue 3 Volume 19, Issue 2 indiatoday.in/education-toda... via @indiatoday 2019 Volume 18, Issue 6 Volume 18, Issue 5 Volume 18, Issue 4 Volume 18, Issue 3

Leave a message

- - -- - -Sec. 1

Volume 18, Issue 2 Volume 18, Issue 1

Volume 18, Special Issue 1 (Title: Strategic Research Directions)

2018

Volume 17, Issue 6

Volume 17, Issue 5

Volume 17, Issue 4

Volume 17, Issue 3

Volume 16, Issue 1

Volume 15, Special

<u>Issue 1</u>

Volume 17, Issue 2

Volume 17, Issue 1

2017

Volume 16, Issue 4

Volume 16, Issue 3

Volume 16, Issue 2

Volume 16, Special Issue 2

Volume 16, Special Issue 1

2016

Volume 15, Special Issue 4 Volume 15, Issue 2

Volume 15, Special

<u>Issue 3</u>

<u>Issue</u>

Volume 15, Special <u>Issue 2</u>

Volume 15, Issue 1

2015

Volume14, Issue 2

Volume 14, Special Volume 14, Issue 1

2014

Volume 13, Issue 2

Volume 13, Issue 1

2013

Volume 12, Issue 2

Volume 12, Issue 1

2012

Volume 11, Issue 2

Volume 11, Issue 1

5 emerging trends in finance manage...

Check out these 5 emerging trends in fin...

Embed

View on Twitter

Ŧ





2011 <u>Volume 10, Issue 2</u>	<u>Volume 10, Issue 1</u>	
2010 <u>Volume 9, Issue 2</u>	<u>Volume 9, Issue 1</u>	
2009		

2008

Volume 7, Issue 1

2007

Volume 6, Issue 1

2006

Volume 5, Issue 1

2005

Volume 4, Issue 1

2004

Volume 3, Issue 1

2003

Volume 2, Issue 1

2002

<u>Volume 1, Issue 1</u>

Allied Business Academies publishing a total of 14 different journals in various fields of business. With an acceptance rate of 30%, each of the journals of our affiliates is double blind, peer reviewed and some of the journals are listed in SCOPUS, SCIMAGO, Google Scholar, ProQuest, Cengage Gale, LexisNexis and several other academic databases and search engines.

Quick Links

🖒 Journals

🖒 Matrix

C Proceedings

.

Get the App

 Contact Info
 Allied Business Acad 40 Bloomsbury Way Ground Floor



Follow Us

🖒 Guidelines

🖒 About Us

C Member Services

WC1A 2SE

) (+ 44-2036082719)

☑ <u>contactus@abacademies.org</u>

London, United Kingdom

© 2002-2021 Allied Business Academies. All rights reserved. Privacy Policy

This work is licensed under a Creative Commons Attribution 4.0 International License.

Editorial Board

Academy of Strategic Management Journal (ASMJ) is an open access publication affiliated to the Allied Business Academies. The editorial board of the ASMJ exercises complete control over the editorial content of the journal and the journal publishes Bi-monthly. ASMJ invites authors to submit manuscripts throughout the year to get accommodated in any of these editions. The journal encourages participants in its associated conferences to submit their manuscripts for accelerated review.

ASMJ encourages theoretical and empirical research in the field of, strategic planning and management and all the manuscripts submitted for publication are subjected to a thorough double blind peer review process. The journal aims to expand the horizon of this scientific discipline through constant dissemination of innovations and knowledge sharing to further the reader's understanding of the strategic management concepts. Its current acceptance rate of manuscripts is 30%.

More details related to the types of manuscripts published and the categories of research accepted are displayed in detail in the Journal Matrix section of this website. Authors that intend to form part of the editorial board may contact the editor by E-mail. Individuals that are keen in joining the editorial board should contact the Editorial staff, which will be later verified by the editor-in-chief by E-mail. The journal is interested in expanding its board and solicits inquiries.

For more information about submitting your manuscript for consideration, please visit our 'Submit Manuscript page'.

Editors-in-Chief

Dr. Shawn Carraher

University of Texas at Dallas, Jindal School of Management, Mailstop SM43, Richardson, TX 75080.

Dr. Sang-Bing Tsai

University of Electronic Science and Technology of China Zhongshan Institute, Management School, Guangdong 528400, China & Civil Aviation University of China, Tianjin 300300, China.

Co-Editors-in-Chief

Riccardo Patriarca

Researcher, Faculty of Civil and Industrial Engineering, Department of Mechanical and Aerospace Engineering, Sapienza University of Rome, Italy

Roberto Cerchione

Professor, Engineering Management Committee, Department of Engineering, University of Naples Parthenope, Italy

International Advisory Board

Bence Matyas

Senior Scientist, Dama Research Center limited, Hong Kong

Zhou Jie Associate Professor, Nankai University, China

Dr. Saqlain Raza

Assistant Professor, SZABIST Clifton Karachi, Pakistan

Editorial Board

Fernando de Lima Caneppele Ph.D. professor, University of Sao Paulo- USP, Brazil

Marat Karatayev University of Nottingham, United Kingdom

Get the App

Cordelia Onyinyechi Omodero Lecturer, Covenant University, Nigeria

Peter H. Antoniou Professor, California State University San Marcos, United States

Ivana Plazibat

Professor, University of Split, Croatia

Elmira Shaimieva

Professor, Kazan Innovative University, Russia

Makarand Upadhyaya

Associate Professor, University of Bahrain, Bahrain

Maha Radwan

Adjunct Professor, University of Turin, Italy

Omar F. Al-Tabbaa

Senior Lecturer, University of Kent, UK

Bhawna Chahar Manipal University Jaipur, India

Ahmad Rasmi Albattat

Assistant Professor, Management and Science University, Malaysia

Kurniawan Saefullah Assistant Professor, Universitas Padjadjaran, Indonesia

Jide Ibietan Associate Professor, Covenant University, Nigeria

Giulia Bonetti United Nations Environment Program, UVS, Italy

Atif Aziz PAF Karachi Institute of Economics & Technology, Pakistan

Ivan Alonso Montoya-Restrepo Professor, Universidad Nacional de Colombia, Colombia

Pacha Malyadri ICSSR Senior Fellow, Center for Economic and Social Studies (CESS), India

Mohammad Jamal Alawamleh American University of Madaba, Jordan

Ibidunni Ayodotun Stephen Lecturer, Covenant University, Nigeria

Osibanjo Adewale Omotayo Covenant University, Nigeria

Mohd Shahril Abdul Rahman Senior Lecturer, Universiti Teknologi Malaysia, Malaysia

Dinh Tran Ngoc Huy Binh Duong University Vietnam -GSIM International University of Japan

Aidin Salamzadeh Senior Lecturer, University of Tehran, Iran

Chaudhry Shoaib Akhtar Fatima Jinnah Women University, Pakistan

Vincent Onodugo Associate Professor, University of Nigeria, Nigeria

Editorial Review Board

Goran Vucur University of Dubrovnik, Croatia

Wei Liu University of Sydney, Australia

Amando P. Singun Jr. Higher College of Technology, Oman

Tomasz Sierotowicz Jagiellonian University, Poland

Rao Muhammad Rashid Hefei University of Technology, China Get the App

Luis Enrique Ibarra-Morales Universidad Estatal de Sonora, Mexico

Ardi Gunardi Universitas Pasundan, Indonesia

Obrom Aranyapruk

King Mongkut's University of Technology North Bangkok, Thailand

Fatema Nusrat Chowdhury Daffodil International University, Bangladesh

Noorliza Bt Zainol UiTM Pulau Pinang, Malaysia

Alhassan, Abdul-Wakeel Karakara University of Cape Coast, Ghana

Giuliano Sansone

Politecnico di Torino, Italy

Shaker Ahmad Aladwan Yarmouk University, Jordan

Wirote Phanayingphaisal Financial and Business Development Adviser, & RBP, Thailand

Afef Khalil Institute of Higher Commercial Studies of Carthage, Tunisia

Fiandrino Simona University of Turin, Turin

Ramkumar Maria Arputham Swiss Federal Institute of Technology (ETH) Zurich, Zurich

Agus Satrya Wibowo Universitas Palangka Raya, Indonesia

Dr. Marxia Oli. Sigo NIT Sikkim, India

Norlaile Salleh Hudin Universiti Pendidikan Sultan Idris, Malaysia

Takupiwa Nyanga Great Zimbabwe University, Zimbabwe

Adewale Adekiya Bayero University, Nigeria

Md. Rayhanul Islam Daffodil International University, Bangladesh

Jaspreet Kaur Pearl Academy, India

Sheerad Sahid University Kebangsaan Malaysia (UKM), Malaysia

Asmaa M.S. Ibrahim Triple L, USA

Ratish C Gupta Daly College Business School, India

Beta Budisetyorini Bandung Institute of Tourism, Indonesia

Anand Shankar Raja Christ University, India

Mohammad Mahdi Rounaghi Islamic Azad University, Iran

Gultekin Altuntas Istanbul University, Turkey Get the App

Mohammad Benny Alexandri Universitas Padjadjaran Indonesia, Indonesia

Arati Basu New Delhi Institute of Management, India

Bassam Fathi Aldiabat AlBalqa Applied University, Jordan

Nametsegang Saakane-Motshegwa University of Botswana, Botswana

Harish Kumar University of Delhi, India

Grigorios Kyriakopoulos National Technical University of Athens, Greece

Mansi Tiwari Amity University, India

Gregory G. Dess University of Texas at Dallas, United Leave a message

Bulent Akkaya Manisa Celal Bayar University, Turkey

Nurul Mohammad Zayed Daffodil International University, Bangladesh

Valentina Della Corte University of Naples Federico II, Italy

Yu-Hsi, Yuan Zhejiang Normal University, China

Quick Links

🖒 Journals

C Proceedings

Guidelines

🖒 About Us

🖒 Member Services

Contact Info

- Allied Business Academies
 40 Bloomsbury Way Lower
 Ground Floor
 London, United Kingdom
 WC1A 2SE
- (+ 44-2036082719)
- ☑ contactus@abacademies.org

in various fields of business. With an acceptance rate of 30%, each of the journals of our affiliates is double blind, peer reviewed and some of the journals are listed in SCOPUS, SCIMAGO, Google Scholar, ProQuest, Cengage Gale, LexisNexis and several other academic databases and search engines.

Allied Business Academies publishing a total of 14 different journals

Follow Us

© 2002-2021 Allied Business Academies. All rights reserved. Privacy Policy

This work is licensed under a <u>Creative Commons Attribution 4.0 International License.</u>







Contact Allied Business Academies

Select Your Title :	Please select	, E-mail:
First Name:		For general inquiries, please E-mail us at: contactus@abacademies.org
Last Name:		Mail:
		If you need to send us something via FedEx or UPS, our street address is:
E-mail:		Allied Business Academies
User category:	Please select	WC1A 2SE
Department:	Please select	Call: (+ 44-2036082719) For Reprints/ Advertisements/ Subscription
Journal Name:	Please select	s.rodrigues@abacademies.org
Your question:		s.rodrigues@abacademies.org
Anti Spam Code:		
	40 Can't read the image? Click he	<u>e</u>
Submit		

\bigcirc

Allied Business Academies publishing a total of 14 different journals in various fields of business. With an acceptance rate of 30%, each of the journals of our affiliates is double blind, peer reviewed and some of the journals are listed in SCOPUS, SCIMAGO, Google Scholar, ProQuest, Cengage Gale, LexisNexis and several other academic databases and search engines.

Follow Us

Quick Links

Dournals
Matrix
Proceedings
Guidelines
About Us
Member Services

Contact Info

Allied Business Acad
 40 Bloomsbury Way
 Ground Floor
 London, United King
 WC1A 2SE

Get the App

in

- ↓ (+ 44-2036082719)
- ☑ <u>contactus@abacademies.org</u>

© 2002-2021 Allied Business Academies. All rights reserved. Privacy Policy

This work is licensed under a Creative Commons Attribution 4.0 International License.

Academy of Strategic Management Journal (Print ISSN: 1544-1458; Online ISSN: 1939-6104)

Articles in issue: 3 | Volume: 20 | Month: June | Year: 2021

Guidelines for Successful Supply Chain Management in Industrial Businesses
Author(s): Sakultra Siwasilchai, Nopporn Bua-in, Porntip Shoommuangpak
Abstract BPDF
Ensure GWJ Application with UTAUT Models
Author(s): Marsofiyati, Henry Eryanto, Osly Usman
Abstract BPDF
Competitive Advantages Strategy of Fertilizer Industry in Java, Indonesia
Author(s): Kuntari Laksmitadewi Wahyuningdyah, Sucherly, Imas Soemaryani, Rita Komaladewi
Abstract BPDF
Control and Organizational Culture: Goal Alignment
Author(s): Jayantilal S., Jorge S. F.
Abstract BPDF
<u>Effectiveness of Fine-Moving Value in Developing Theoretical Model of Organizational Performance: A Perspective of the Theory</u> of Planned Behavior
Author(s): Bagus Putu Yudhia Kurniawan, Andarula Galushasti
Abstract <u>APDF</u>
Intellectual Capital Disclosure Study on Automotive Companies in Indonesia
Author(s): Muhammad Saifi
Abstract BPDF
Investment Conditions of Clustering and Innovative Development Region
Author(s): Dmitry L. Napolskikh
Abstract BPDF
An Assessment of Service Quality by Thai Sappaya Spa Customers: An Empirical Analysis
Author(s): Ekapon Sangsri, Chutima Ruanguttamanan, Komkrit Wongkhae
Abstract BPDF
Second Order Confirmatory Factor Analysis of Consulting Services in the Industrial Business Sector
Author(s): Tanin Silpcharu
Abstract BPDF
Culture and Women Participation in Peacebuilding in Africa: Perspective of National Culture and Social Role Theories
Author(s): Oluwayemisi Ajoke Adepoju, Daniel Eseme Gberevbie, Bonny Ibhawoh
Abstract APDF

Understanding Tourism Business Venture in Rural Communities and the Contribution of Social Capital to Its Performance: A Case

Study of the Cotacachi-Cayapas Reserve in Ecuador

Author(s): Wendy Anzules-Falcones, Diana Caamana, Xavier Davalos

🖹 Abstract 💦 📩 PDF

An Evaluation of Critical Success Factors for Knowledge Management in the Financial Sector: Evidence from Developing Country Context

Author(s): Jehad Saleh Aldehayyat, Ahmad Ali Almohtasb, Sliman S. Alsoboa

Abstract DDF

<u>Model of Human Resource Management and Development with Appropriate Strategies for Large-Scale Factories in Bangchan</u> <u>Industrial Estate in Thailand</u>

Author(s): Ekkasit Sanamthong, Wattanasom Meksuwan

Abstract Abstract

Bankruptcy Risk of Shariah Banks in Indonesia

Author(s): Erick, Ubud Salim, Nur Khusniyah Indrawati, Sumiati

Abstract Abstract

The Emerging Community-Based Social Enterprises in Chengdu: Ethical Concerns and Future Considerations

Author(s): Shuhui Pan

Abstract Abstract

Customers Perception towards Principles of Organizational Ethics as a Determinant of Organizational Productivity

Author(s): Idjawe Oghenefejiro Peace, Mayowa Agboola

🖹 Abstract 💦 🗾 🛓 PDF

Methodology Development for Assessing Innovation Level Spread in the State Economic Area

Author(s): Alexey I. Shinkevich, Alla A. Yarlychenko, Elmira Sh. Shaimieva, Elena Yu. Ivinskaya

🖹 Abstract 💦 🗾 🛓 PDF

Strategic Management Process: Bank National in Improving Performance Before and During Covid-19 Pandemic

Author(s): Zainul Arifin

🖹 Abstract 💦 🗾 🛓 PDF

How News Media Frame A Crisis: A Comparative Analysis of Nation-Wide and Local News Coverage Dealing with the Penn State Scandal

Author(s): Jinbong Choi

🖹 Abstract 💦 🗾 🛓 PDF

Societal and Cultural Barriers Impact on Womans Contribution in the Private Service Sector

Author(s): Adel Mahmoud Al Samman, Mahmoud Khalifa, Mahmoud Abdelsaheb

🖹 Abstract 💦 📩 PDF

Financing Decision, Human Capital Investment, and Entrepreneurial Performance: An Empirical Study on SME in Makassar

Author(s): Mursalim Nohong, Abdul Razak Munir, Haeriah Hakim

🖹 Abstract 💦 🗾 🛓 PDF

Strategic Human Resource Management and Internal Marketing on Enterprise Performance

Author(s): Yuan Yiliang, Shankar Chelliah, Ai Ping Teoh

🖹 Abstract 💦 🗾 🔁 PDF

Effect of Destination Brand Quality on Students Decision on Determining a Country of Their Study: A Case of International Students at Jordanian Private Universities

Author(s): Rasha Qawasmeh, Husam Kokash, Jamal Ahmed Al-Douri

🖹 Abstract 💦 📩 PDF

The Role of Work Environment, Work Motivation, and Leadership to Improve Employee Performance with Job Satisfaction as an Intervening Variables

Author(s): Kusni Ingsih, Wiwin Wuryani, Suhana Suhana

🖹 <u>Abstract</u> 🗾 📩 PDF

Decentralization, Centralization and Quality of Organizational Performance of Human Resources

Author(s): Fory A. N Away, Benget Simamora, Salam Irianto Nadeak, Mulyawan Safwandy Nugraha, Indra Prasetia, Prasetyono Hendriarto

🖹 Abstract 🔰 🗾 Abstract



Follow Us.

Quick Links

C Academies

🖒 Journals

🖒 Matrix

Proceedings

🖒 Guidelines

🖒 About Us

C Member Services

Contact Info

Allied Business Academies
 40 Bloomsbury Way Lower Ground
 Floor
 London, United Kingdom
 WC1A 2SE

- 2 (828) 214-3944
- ☑ contact@abacademies.org

Abstract Decentralization, Centralization and Quality of Organizational Performance of Human Resources

Author(s): Fory A. N Away, Benget Simamora, Salam Irianto Nadeak, Mulyawan Safwandy Nugraha, Indra Prasetia, Prasetyono Hendriarto

The success of an organization in achieving set goals is largely dependent on performance. A decentralized organization provides freedom of authority for lower managers to make decisions. This study, therefore, aims to analyse the effects of decentralization, centralization, and the quality of human resources on organizational performance. Data were randomly obtained from 105 people using the survey and quantitative approach. The study showed that the partial effect of decentralization (X1) has no significance so it isn't accepted, Variable centralization (X2), and human resources (X3) on the organizational performance (Y) of the Rural Banks were positively and significantly accepted. Therefore, these three variables have an effect on improving organizational performance, thereby, delegating decision-making power to experts in need of knowledge on a particular issue, technology, product, or market. High centralization rates mean greater coordination and smaller flexibility, while decentralization is attributed to greater flexibility and less coordination.

🔁 PDF

Share this 🚹 🗹 in 💁

Allied Business Academies publishing a total of 14 different journals in various fields of business. With an acceptance rate of 30%, each of the journals of our affiliates is double blind, peer reviewed and some of the journals are listed in SCOPUS, SCIMAGO, Google Scholar, ProQuest, Cengage Gale, LexisNexis and several other academic databases and search engines.

Follow Us

Quick Links

- ☞ Journals
 ☞ Matrix
 ☞ Proceedings
 ☞ Guidelines
 ☞ About Us
- 🖒 Member Services

Contact Info

- Allied Business Academies
 40 Bloomsbury Way Lower
 Ground Floor
 London, United Kingdom
 WC1A 2SE
- → (+ 44-2036082719)
- ☑ <u>contactus@abacademies.org</u>

© 2002-2021 Allied Business Academies. All rights reserved. Privacy Policy

This work is licensed under a Creative Commons Attribution 4.0 International License.





DECENTRALIZATION, CENTRALIZATION AND QUALITY OF ORGANIZATIONAL PERFORMANCE OF HUMAN RESOURCES

Fory A. N Away, Universitas Negeri Gorontalo Benget Simamora, Politeknik Negeri Media Kreatif Salam Irianto Nadeak, Politeknik Negeri Media Kreatif Mulyawan Safwandy Nugraha, Pascasarjana STAI Sukabumi Indra Prasetia, Universitas Muhammadiyah Sumatera Utara Prasetyono Hendriarto, Universitas Pakuan

ABSTRACT

The success of an organization in achieving set goals is largely dependent on performance. A decentralized organization provides freedom of authority for lower managers to make decisions. This study, therefore, aims to analyse the effects of decentralization, centralization, and the quality of human resources on organizational performance. Data were randomly obtained from 105 people using the survey and quantitative approach. The study showed that the partial effect of decentralization (X1) has no significance so it isn't accepted, Variable centralization (X2), and human resources (X3) on the organizational performance (Y) of the Rural Banks were positively and significantly accepted. Therefore, these three variables have an effect on improving organizational performance, thereby, delegating decision-making power to experts in need of knowledge on a particular issue, technology, product, or market. High centralization rates mean greater coordination and smaller flexibility, while decentralization is attributed to greater flexibility and less coordination.

Keywords: Decentralization, Centralization, Human Resources Quality, Organizational Performance.

INTRODUCTION

The activities associated with running companies or organizations always face problems irrespective of their performance. Almost all organizations use performance to measure their ability to succeed, fail and achieve predetermined goals effectively and efficiently. A person's performance, in a particular field of work, is largely determined by their level of competence, professionalism, and commitment in carrying out their jobs within an organization. Therefore, everyone needs to develop organizational commitments which ultimately improves performance and leads to success. In order to gain employee commitment to the organization, management need to implement several efforts to encourage strong teamwork culture, improve socializing, ensure transparency, set clear goals and expectations, communicate openly, maintain good work ethics, build trust, and encourage innovation, provide constructive feedback and not criticism,

delegate tasks efficiently, and provide good incentives. In addition, performance appraisal plays an important role in identifying or measuring the success of a company or organization. Some examples of important success factors are increasing market share through current customers, providing excellent service, achieving perfection in carrying out on-line orders, and granting incentives & reward to employees. These factors need to be utilize by organizations to attain success especially in today's globalization era where business competition is getting tougher and a lot of companies are emerging that operate in similar fields. The tight competition indirectly requires managers to be more observant in setting strategies and utilizing existing capabilities to excellently survive in their field irrespective of the existing problems. The inability of companies or organizations to compete with others, leads to their complete closure. Therefore, determining their competitors, and what they offer, help companies to make products, services and marketing strategies unique. Companies can also create marketing strategies that harnesses the weaknesses of their competitors, and improve performance. It also enables them to assess any threat posed by new and old competitors. In addition, innovating and improving employee performance helps to achieve predetermined goals and leads to organizational success. Presently, there are strict business measures and rules associated with prices in the global market due to the advent of technology; therefore, companies have obliged to use the use of reliable and creative human resources such as accurate price tags. They also make use of auto to develop and encourage corporate activities. The survival and growth of every organization, is dependent on the quality of human resources. This is because qualified human resources support companies to make quality decisions, minimize uncertainty, and reduce risks associated with choosing alternatives. Therefore, companies are permissible in the use of different marketing tools to conduct product innovations, and merging with others to achieve profits. According to Widodo (2019), the management of authority in an organization is grouped into centralizeation and decentralizeation. Centralization refers to the general manager, while decentralization is the delegation of authority from top management to subordinates. There are four main types of decentralization, namely political, administrative, fiscal, and market decentralization. However, the decentralized authority management expects decisions to be quick to avoid interference with the company's operations. In addition, with decentralization, decisions can be made by one party to eliminate confusion. Most of the Rural Banks have implemented the decentralization management process by safeguarding new products and services, determining large-scale investments, allocating budgets and determining selling prices, carrying out organizational strategy, and developing concepts as well as ideas. In decentralized organizations, decision security is made by all employees throughout the organization, with managers at various levels left to make important decisions according to the area and scope of their responsibilities. Therefore, decentralization focusess more on policies related to termination of employment, determination of small-scale investment, objective development in decision security, strategies, development varied ideas and concepts, and examining the communication gap between superiors and subordinates. A decentralized organization provides authority to the lower managers to make decisions, while a centralized company has a high level of hierarchy, authority and low participation rates in making decisions related to policies and resources. A decentralized company is characterized by a low hierarchical authority in which decision making is very participatory. Therefore, where only one or several individuals make decisions, the structure of the company is described as very centralized. Conversely, the most centralized corporate structure is where all employees in the

company are responsible and involved in the decision making process. Components used to build effective organizational structures are nature of the task, workers' location, manager ability to delegate responsibilities, number of interactions and feedback, and employees' skill level. Another key factor that determines organizational effectiveness is centralization, which is related to the degree of centralized or distributed authority. Centralization is related to product safety, pricing of new services, determination of large-scale investment, and budget allocation. It is also defined as the concentration of power and authority at the top level of an organization which allows managers to develop a broad view of operations, carry out rigorous financial control exercises, and reduce costs by eliminating redundancy within the organization. However centralization may also mean that low-level personnel are not opportune to develop decisionmaking and leadership skills, therefore, the organizations are less able to quickly respond to customers' demand. Decentralization is the process of encouraging authority in the decision making process of an organizational hierarchy, through the provision of a lower level personnel with more responsibility and power to make and execute decisions. Decentralized benefits include faster decision-making, increased levels of innovation and creativity, greater organizational flexibility, quicker development of low-level managers, and an increased level of job satisfaction as well as employee commitment. However decentralization can also be risky assuming low-level personnel do not have the necessary skills and training to effectively carry out their duties. In addition, decentralization increases the likelihood of an inefficient communication line, competing objectives, and duplication of effort. Some factors need to be considered when delegating decision-making to the entire organization, namely organizational size, speed of change in its environment, manager's willingness to give up authority, employees' willingness to accept more responsibility, and geographical dispersion. Previous studies on organizational performance and quality of human resources showed different results. In the context of decentralization, managers need excellent human resources (HR) to save time associated with information analysis and in directing organizational objectives. Human Resources (HR) is a central factor that aids in elaborating the resource theory, and function of a company to mobilize all resources or internal capabilities to face market interests as the main external factor. In a centralized structure, top managers make most of the major organization decisions with very little input from low-level employees (Karatepe & Aga, 2016). Conversely, in highly decentralized organizations, decision-making authorities are pushed down the organizational hierarchy, thereby, encouraging the lower level personnel more responsibility and power to make and execute decisions. Decentralization leads to faster decision making and increased innovation and responsiveness to customer preferences. According to Wirawan (2015) the quality of human resources is a combination of individuals' physical and non-physical abilities to enable them work, are creative, and possess the right organizational potential. The quality of human resources is determined by employees' skills, level of knowledge, experience, maturity, and attitude. Quality human resources, in accordance with the needs of the job, increase employee effectiveness. Simamora (2012) stated that and increase in HR's ability, leads to a significant rise in work effectiveness. Amirul & Daud (2012) also stated that the quality of human resources had a significant effect on organizational effectiveness due to its ability to ease burden on top executives, facilitate diversification, provide market and product Emphasis, encourage managers' development, and improve motivation.

LITERATURE REVIEW

Decentralizezation

Companies with a responsible center, usually have one or two decision protection approaches used to manage their complex and diverse activities, namely centralization or decentralization. In the centralized decision making process, various decisions are made by the top level managers, while those at the lower levels are responsible for the implementation of these policies. Meanwhile, the decentralized process allow managers at lower levels to make and implement decisions related to their area of responsibility. Many companies use the decentralization process to improve their overall efficiency. Garrison et al. (2015) stated that organizations utilize this process in decision-making allow mangers at various levels to make important decisions relating to their scope of responsibilities. Hansen & Mowen (2019) reported that decentralization is the practice of delegating decision-making authority to a lower level in order to achieve freedom of decision security. Meanwhile, according to Handoko (2011) decentralization is a broader concept and relates to how top management delegate authority down to divisions, branches, and other lower-level units of the organization. Decentralization is also the delegation of authority in making decisions and policies to managers or people at the lower level of an organizational structure. It improves and increases the effectiveness and productivity of an organization.

Centralization

Centralization is the concentration of power and authority on a small number of managers at the top level of an organization. Robbins & Judge (2015) defined centralization as the degree to which decision making is centered on several positions in the company. Muharam & Chaniago (2019) stated that centralization means that authority or power is still largely held by a leader, and only a small portion is distributed throughout the organizational structure.

Quality of Human Resources

According to Cascio (2010), the quality of human resources is determined by the aspects of the skills, physical energy, education, level of knowledge, experience, attitude and values. Based on the above definition, it can be concluded that Human Resources are individuals, laborers, or employees that work for an organization. There are benchmarks or limits associated with identifing and determining qualified human resources which are the basis of one's personal quality. Sumarjan et al. (2013) stated that the quality of Indonesian human resources is dissected based on physical and non-physical qualities. From the above notions, it can be said that the quality of human resources is dependent on employees that make valuable contributions to achieving organizational goals in accordance with their skills, level of education, honesty, and experience. According to Thoha & Hutapea (2015), the Human Resource Quality Indicators are as follows: 1.) Understanding their respective fields, 2.) Knowledge, 3.) Ability, 4.) Work enthusiasm, and 5.) Ability to plan/organize.

Organizational Performance

Organizational performance is the periodic operational results of a manager based on the predetermined goals, standards, and criteria. It is also defined as the output that uses predetermined input during a certain period to achieve set goals. Evelyne & Juniarti (2003) stated that performance is the work achieved by a group of people in accordance with each authority and responsibilities to achieve organizational goals through planning, investigation, coordination, staffing arrangements, negotiation, representation, and overall performance. Rivai & Mulyadi (2012) stated that anyone in a managerial position is expected to achieve organizational goals, while organizational performance is abstract and complex. The managers mobilize the talents, abilities, and efforts of several other people within their authority (Banerjee, 2019). Organizational performance is one of the factors that improve effectiveness; therefore, a tool is needed to determine its quality. According to Mulyadi (2015) performance appraisal is a periodic determination of the operational effectiveness of an organization, parts of the organizations are basically run by humans; therefore, performance appraisal is actually an assessment of human behavior in carrying out roles.

METHODOLOGY

Location, Objects and Samples

This research was conducted in Rural Banks in Indonesia. Data were obtained from 105 respondents in the category of general, branch, and public service managers from 35 Rural Banks.

Operational Definition of Variable

The Independent Variableles are as follows:

- a. Decentralization (X1) which include policies on termination of employment, objective developments in decision security, development of small-scale investment, strategy and broader organizational environment, concepts, ideas, and poor communication gap between superiors and subordinates.
- b. Centralization (X2) which include determining prices, new products and services, examining largescale investments, allocating budgets, determining selling prices, smaller organizational strategy and environment, developing more limited concepts and ideas, communication gaps between leaders and employees.
- c. The Quality of Human Resources (X_3) this include understanding each field, knowledge, work ethos, and ability to plan/organize.

The Dependent Variablele

The dependent variable was measured using four-dimensional personal performance indicators, namely Planning, Organizing, Actuating, and Controlling.

The Technique of Data Analysis

Classical assumption test

Equation of multiple regression model of Ghozali (2014):

 $Y = a + \beta 1 \times X1 + \beta 2 \times X2 + \beta 3 \times X3 + e$

where :

Y	= organizational performance
a	= regression constant
β1, β2	= regression coefficient
X1	= variable of decentralization
X2	= variable of centralization
X3	= variable of the quality of human resources
	X1, X2, and X3 = interaction between X1, X2, and X3 variables

Hypothesis test

T-Test (Partial Hypothesis Test), The T-test basically shows the effect of a certain independent variable individually in explaining the used variation.

F-Test (Hypothesis Test of Model Feasibility), The F-test is used to determine the ability of all independent variables included in a model to have simultaneous effects on the dependent.

Determination Coefficient Test, The determination coefficient test was used to identify the variance of dependent variables explained by the independent variables. The R2 was used to consider the number of independent variables in a model.

RESULTS

Classical Assumption Test, The classical assumption test was first conducted to ensure that various deviations did not occur, in the regression model which is feasible to and used to carry out predictions.

Table 1 RESULTS OF NORMALITY TEST					
One-Sample	e Kolmogorov-S	mirnov Test			
		Unstandardized Residual			
N		105			
Normal Parameters ^{a,b}	Mean	0			
	Std. Deviation	3.029489			
Most Extreme Differences	Absolute	0.083			
	Positive	0.07			
	Negative	-0.083			
Test Statistic		0.083			
Asymp. Sig. (2-tailed)		0.069c			

Note: a. Test distribution is Normal; b. Calculated from data; c. Lilliefors Significance correction. Source: Managed data, 2020

Academy of Strategic Management Journal

Normality Test, The normality test aimed to determine the ability of the residual variable in a normal or abnormal distribution. A good regression model shows normally distributed data which was carried out using the Kolmogorov-Smirnov (K-S) statistical test as shown in Table 1. The normality test in Table 1 shows that the Kolmogorov-Smirnov (K-S) value is statistically the Asymp value. Sig. (2-tailed) is greater than 0.05, which means the data is normally distributed.

Multicollinearity Test

The results of multicollinearity are shown in Table 2.

Table 2 RESULTS OF MULTICOLLINEARITY TEST				
Collinearity Statistics				
Tolerance	VIF			
0.933	1.071			
0.815	1.228			
0.866	1.154			

Source: Managed data , 2020

Based on the multicollinearity test results in Table 2, the tolerance value of the independent variable is above 0.1, and the VIF value is below 10. Therefore, it is concluded that the model had no symptoms of multicollinearity.

Heteroscedasticity Test

The results of the heteroscedasticity test are presented in Table 3.

	Table 3 RESULTS OF HETEROSCEDASTICITY TEST						
	Unstandardized Coefficients Standardized Coefficients		4	Sig			
Model		В	Std. Error	Beta	ι	Sig.	
	(Constant)	8.709	4.359		1.998	0.048	
1	x1	0.021	0.044	0.048	0.479	0.633	
1	x2	-0.032	0.073	-0.046	-0.433	0.666	
	x3	-0.101	0.047	-0.221	-2.134	0.135	

Source: Managed data, 2020

The heteroscedasticity test results in Table 3 shows that with the Glejser test the independent variables has a regressed estimated and absolute value of the unstandardized residual (ABS_RES) at a significance value above 5%. The independent variables are free from heteroscedasticity, which means that the variance value of the residual regression was similar to all observations.

Analysis of Multiple Regression

The results of the analysis are shown in Table 4.

	Table 4 RESULTS OF MULTIPLE LINEAR REGRESSION ANALYSIS						
	Multi Unstandardized Coefficients Standardized Coefficients			4	G *-		
Model		В	Std. Error	Beta	l	Sig.	
	(Constant)	12.282	6.704		1.832	0.07	
1	x1	0.073	0.068	0.099	1.08	0.283	
1	x2	0.416	0.113	0.362	3.699	0	
	x3	0.098	0.073	0.128	1.352	0.18	

Source: Managed data, 2020

From Table 4, the obtained equations are as follows:

Y = a + b1X1 + b2X2 + b3X3

$$Y = 12.282 + 0.073X1 + 0.416X2 + 0.098X3$$

Regression equation can be explained as follows: The value of $b_1 = 0.073$. This showed that the decentralization (X₁) and organizational performance (Y) values increased, while the values of centralization (X₂), and the quality of HR (X₃) remained constant. The value of $b_2=0.416$. This showed that the centralization value (X₂) and organizational performance (Y) increased, while decentralization (X₁), and quality of HR (X₃) remained constant. The value of $b_3=0.098$. This showed that the quality of HR (X₃) and organizational performance (Y) values increased, while decentralization (X₁) and centralization (X₂) remained constant. The value of $b_1=0.073$, $b_2=0.4161$, and $b_3=0.098$. This showed that the values of decentralization (X₁), centralization (X₂), quality of HR (X₃) and organizational performance (Y) increased.

Multiple Correlation Analysis

This coefficient indicates the relationship between independent variables (X1, X2, and X3) simultaneously to the dependent (Y) as shown in Table 5.

	Table 5 RESULTS OF MULTIPLE CORRELATION ANALYSIS TEST OF DECENTRALIZATION, CENTRALIZATION, AND THE QUALITY OF HR ON ORGANIZATIONAL PERFORMANCE OF RURAL BANKS						
Model	Model R R Square Adjusted R Square Std. Error of the Estimate						
1	0.460^{a}	0.212	0.188	3.07415			

Source: Managed data, 2020

Table 5 shows that the correlation coefficient of 0.460 is at the interval coefficient of 0.81 to 1.00. This means that decentralization, centralization, and the quality HR had a very strong relationship used to improve organizational performance.

Determination Analysis

Table 5 shows that the determination coefficient is 0.460 or 46%, which means that the variation of the relationship between decentralization, centralization, and the quality of HR to

organizational performance was 46% while the remaining 54% was determined by other variables outside decentralization, centralization.

F-Test

This test was used to determine the ability of the independent variables (X1, X2, and X3) to significantly affect the dependent (Y). The testing steps were carried out as follows: determination of the F-count based on the calculation of SPSS 23.0 version for windows was 9.049.

Table 6 RESULTS OF F-TEST OF THE EFFECT OF DECENTRALIZATION, CENTRALIZATION, AND THE QUALITY OF HR ON ORGANIZATIONAL PERFORMANCE OF RURAL BANKS							
ANOVA ^a							
	Model Sum of Squares df Mean Square F Sig.						
	Regression	256.556	3	85.519	9.049	.000 ^b	
1	Residual	954.491	101	9.45			
	Total	1211.05	104				

Note: a. Dependent Variable: y; b. Predictors: (Constant), x3, x1, x2 Source: Managed data, 2020

The test results, shows that the F-count> F-table at 9.049> 2.46, which means that Ho was rejected, and Hi was accepted. Table 6 shows that a significant value of 0.000 is smaller than 0.05, therefore, decentralization (X1), centralization (X2), and the quality of HR (X3) significantly influenced the organizational performance (Y) of Rural Banks. Table 6 shows that F_{count} is 9,049 greater than F_{table} , at 2.84, which means that the hypothesis was accepted. The variable of decentralization (X1), centralization (X2), and the quality of HR (X3) had a significant effect on organizational performance (Y).

T-Test

This test was employed to determine whether in the regression model, the independent variables (X1, X2, and X3) partially affected the dependent variable (Y). The t-Test results are shown in Table 7.

Table 7 RESULTS OF T-TEST						
Model		Unstandardized Coefficients		Standardized Coefficients	4	Sia
		В	Std. Error	Beta	ι	Sig.
1	(Constant)	12.282	6.704		1.832	0.07
	x1	0.073	0.068	0.099	1.08	0.283
	x2	0.416	0.113	0.362	3.699	0
	x3	0.098	0.073	0.128	1.352	0.18

Source: Managed data, 2020

Based on the calculation of the SPSS 23.0 version for windows, the t-count value for decentralization (X1) was 1,080. Therefore, from the above test, it can be concluded that the t-count> t-table was 1,080 < 1.28967. It means that the effect of decentralization (X1) on

organizational performance (Y) of the Rural Banks wasn't significant. Therefore, Ho was accepted, and Hi was rejected.

T-Test: The Effect of Centralization on Organizational Performance

The t-count was determined based on the calculation of SPSS 23.0 version for windows with a degree of freedom of 50, and at centralization (X2) value of 1.352. This means that t-count> t-table, at 3,699 > 1.28967 which means that the effect of centralization (X2), on organizational performance (Y) of the Rural Banks was significant. Hence, Ho was rejected, and Hi was accepted.

T-Test: The Effect of the Quality of HR on Organizational Performance

The t-count was determined based on the calculation of SPSS 23.0 version for windows and a HR Quality (X3) value of 1.352. This means that t-count> t-table, at 1.352> 1.28967which means that the effect of the quality of HR (X3) on organizational performance (Y) of the Rural Banks was significant. Therefore, Ho was rejected, and Hi was accepted.

DISCUSSION

The results of the hypothesis test showed that the variables of decentralization, centralization, and HR quality influenced the organizational performance. The discussion for each hypothesis test result is elaborated as follows:

The Effect of Decentralization on Organizational Performance

The results showed that decentralization had no significant on organizational performance, which means that it must be improved and enhanced organizational performance. Establishing authorization for each of these divisions often motivate or encourage employees to improve their performance. This condition arises because it is easier to establish a decentralized system of activities through supervision and assessment. The authority here provides the understanding and right to determine the assignment, while responsibility is an obligation to achieve set goals. This means that the higher the level of decentralization, the greater the manager's ability to make autonomous decisions.

The Effect of Centralization on Organizational Performance

The results showed that centralization had a significant and positive effect on organizational performance variable. This means that the higher the centralization of employees in the company, the greater the organizational performance of the Rural Banks. Centralization means the focus of supervision from the center, as stated by detailed instructions from the central office on the work that needs to be conducted, i accordance with regular reports. Centralization is the concentration of authority at the top level of an organization. The impact of the interaction between the quality of HR and centralization significantly increases in organizational performance.

The Effect of the Quality of HR on Organizational Performance

The results showed that HR quality had a significant positive effect on organizational performance. This means that the organizational performance of the Rural Banks in increases, with a rise in employee HR quality which supports organizational structure. In an increasingly decentralized level, managers play a more significant role in making and implementing decisions. As a consequence of these conditions, they need human resources that provide precise, quality, and relevant information to support organizational performance.

The Effect of the Decentralization, Centralization and Quality of HR on Organizational Performance

The simultaneous effect of decentralization (X1), centralization (X2), and the quality of HR (X3) on organizational performance (Y) of the Rural Banks was positive and significant. This conclusion is based on the results of the multiple linear correlation analysis, which was positive at 9.049. T-test analysis was conducted to determine the significant which resulted in F-count, and F-table of 9.049, and 2.84, which means F-count> F-table. Therefore, Hi was accepted. This means that the simultaneous effect of decentralization (X1), centralization (X2), and HR Quality (X3) on organizational performance (Y) of the Rural Banks was positive and significant. Meanwhile, the value of determination showed 89.2%, and the remaining 10.8% was influenced by other variables not examined in this study

CONCLUSION

The research results is concluded as follows: The partial effect of decentralization (X_1) on organizational performance (Y) of the Rural Banks is no significant. T-test analysis was conducted to determine the significance of the effect which resulted in t-test and t-table values of 1.080 and 1.28967, which means t-count> t-table. Therefore, Hi wasn't accepted. This means that the partial effect of decentralization on organizational performance of the Rural Banks was positive and significant. The partial effect of centralization (X_2) on organizational performance (Y) of the Rural Banks was positive and significant. T-test analysis was conducted to determine the significance of the effect which resulted in t-test and t-table values of 3.699 and 1.28967, which means t-count> t-table. Therefore, Hi was accepted. This means that the partial effect of centralization (X₂) on organizational performance (Y) of the Rural Banks was positive and significant. The partial effect of the quality of HR (X_3) on organizational performance (Y) of the Rural Banks was positive and significant. T-test analysis was conducted to determine the significant effect which resulted in t-test and t-table values of 1.352 and 1.28967, which means tcount> t-table. Therefore, Hi was accepted. This means that the partial effect of the quality of HR (X3) on organizational performance (Y) of the Rural Banks was positive and significant. The simultaneous effect of decentralization (X1), centralization (X2), and the quality of HR (X3) on organizational performance (Y) of the Rural Banks was positive and significant. This conclusion is based on the results of the multiple linear correlation analysis, which was positive at 0.460. Ttest analysis was conducted to determine the significant which resulted in F-count, and F-table of 9,049, and 2.84, which means F-count> F-table. Therefore, Hi was accepted. This means that the simultaneous effect of decentralization (X1), centralization (X2), and HR Quality (X3) on

organizational performance (Y) of the Rural Banks was positive and significant. Meanwhile, the value of determination showed 46%, and the remaining 54% was influenced by other variables not examined in this study.

REFERENCES

- Amirul, S., & Daud, H. (2012). A study on the relationship between leadership styles and leadership effectiveness in Malaysian GLCs. *European Journal of Business and Management*.
- Banerjee, A. (2019). Failure of employee retention and its consequences on organization through content analysis. *International Journal of Research-Granthaalayah*, 7 (3), 200-207.
- Cascio, W.F. (2010). Managing human resources: Productivity, quality of work life, profits.
- Evelyne, E., & Juniarti, J. (2003). The relationship of information characteristics produced by management accounting information systems on managerial performance in manufacturing companies in east java. *Journal of Accounting and Finance*, 5 (2), 110-122.
- Garrison, R., Noreen, E., & Pter Brewer. (2015). Managerial accounting. In McGraw Hill.
- Ghozali, I. (2014). Multivariate analysis application using SPSS. In Gramedia.
- Handoko, T.H. (2011). Personnel and human resources management. Introduction to Management.

Hansen, D.R., & Mowen, M.M. (2019). Managerial accounting. In Journal of Chemical Information and Modeling.

- Karatepe, O.M., & Aga, M. (2016). The effects of organization mission fulfillment and perceived organizational support on job performance: The mediating role of work engagement. *International Journal of Bank Marketing*.
- Muharam, H., & Chaniago, H. (2019). The role of entrepreneurial personality on competitive advantages and corporate image based on digital. *International Journal of Engineering and Advanced Technology*.
- Mulyadi, M. (2015). Social change from agrarian society to industrial society in community development in Tamalate District, Makassar City. *Bina Praja Journal: Journal of Home Affairs Governance*, 7 (4), 311-322.
- Rivai, V., & Mulyadi, D. (2012). Leadership and Organizational Behavior. In Leadership and Organizational Behavior.
- Robbins, S.P., & Judge, T.A. (2015). Organizational behavior. In Boston: Pearson.
- Simamora, H. (2012). Management accounting. In Management Accounting.
- Sumarjan, N., Arendt, S.W., & Shelley, M. (2013). Incongruent quality management perceptions between Malaysian hotel managers and employees. *The TQM Journal*.
- Thoha, N., & Hutapea, P. (2015). Familiarization studies: Critical components in conducting successful fieldwork.
- Widodo. (2019). Models of community learning center (CLC) management. 5th International Conference on Education and Technology, ICET 2019.