Al-Buhuts e-Journal
On Line ISSN : 2442-823X
Print ISSN : 1907-0977
Volume 21 No 1, June 2025

The Effect of Medical Waste Management on Environmental Accounting Reporting with Environmental Compliance as an Intervening Variable

M. Sayuti Karim
Sekolah Tinggi Ilmu Ekonomi Makassar Bongaya
sayutidg.lawang@gmail.com

Moh Akob Kadir
Sekolah Tinggi Ilmu Ekonomi Makassar Bongaya
akob.kadir@stiem-bongaya.ac.id

Ishak Ishak
Sekolah Tinggi Ilmu Ekonomi Makassar Bongaya
Ishak.hamzah@stiem-bongaya.ac.id

Abstract

This study was conducted to address the challenge of low environmental accountability in hospitals. Data from 60 hospital personnel were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM). This research provides a new conceptual model by placing environmental compliance as an intervening variable in the relationship between medical waste management and environmental accounting reporting. The results indicate that medical waste management has a positive and significant effect on environmental compliance, and environmental compliance has a positive and significant effect on environmental accounting reporting. However, the direct effect of medical waste management on environmental accounting reporting was insignificant. These findings can serve as a basis for hospital management in designing waste management policies integrated with environmental accounting systems.

***Keywords**: Medical waste management, environmental compliance, environmental accounting reporting*

A. INTRODUCTION

The challenges of medical waste management and the demands for environmental accountability in the healthcare sector are increasing, along with the high volume of medical waste generated by healthcare facilities. This phenomenon is pressing hospitals to not only comply with regulations technically but also integrate them into transparent environmental accounting reporting. According to the World Health Organization (WHO), approximately 15% of waste from healthcare facilities is hazardous, while data from the Ministry of Environment and Forestry (KLHK) indicates that medical waste production reached more than 490 tons per month in Indonesia during the pandemic. If this situation is allowed to continue without clear reporting and accountability, the risk of ecological pollution and public health threats will become increasingly serious. Therefore, environmental accounting reporting is a crucial tool for systematically documenting the impacts and costs of environmental management.

The context of this research focuses on a local government hospital, taking the institutional

setting of the UPT RSUD Lanto Dg. Pasewang in Jeneponto Regency. This hospital represents the characteristics of a regional public service facility that faces high volumes of medical waste (reaching an average of 180-200 kg per month), but still encounters structural obstacles in integrating the recording of this waste into standardized environmental accounting reporting.

Theoretically, the relationship between variables in this study is explained through integration. *Stakeholder Theory* and *Legitimacy Theory*. *Stakeholder Theory explains* that proper medical waste management is a form of fulfilling an institution's responsibility to stakeholders (government and community), which in turn will improve the organization's environmental compliance. *Legitimacy Theory provides* underlying reasons why environmental compliance will drive increased environmental accounting reporting; organizations need transparent reporting to demonstrate compliance and gain legitimacy from the public.

A recent international literature review reveals inconsistent findings. Research by Sari and Yuliana (2022) found that medical waste management has a significant direct impact on the quality of accounting reporting. However, a study by Prasetyo et al. (2021) found conflicting results, stating that waste management does not always impact reporting, as reporting is often merely an administrative formality. On the other hand, research by Zhang et al. (2021) emphasized the importance of operational documentation to strengthen compliance, while Wahyuningtyas (2023) highlighted the benefits of implementing environmental accounting even though it did not use compliance as a proxy.

Theoretically, this research is based on Stakeholder Theory, which views organizations as having a responsibility to meet the interests of various parties affected by the organization's activities. In the context of hospitals, medical waste management is a form of responsibility towards the government, the community, patients, and other stakeholders because healthcare activities generate waste that has the potential to impact the environment and public health. Therefore, systematic waste management not only reflects the hospital's operational responsibility but also creates the need to provide information on environmental activities and costs as a form of accountability to stakeholders.

This perspective is further strengthened by Legitimacy Theory, which explains that organizational sustainability is influenced by the organization's ability to maintain alignment between its activities and societal norms, values, and expectations. In the context of medical waste management, compliance with environmental regulations is an important mechanism for demonstrating that hospital activities are in line with social and institutional demands. Environmental accounting reporting then becomes a means to communicate these activities, costs, and environmental responsibilities to stakeholders. Thus, Stakeholder Theory explains the hospital's responsibilities to

stakeholders, while Legitimacy Theory explains the need for hospitals to gain and maintain social acceptance through environmental compliance and transparency.

Research gap: The main problem in this study lies in the inconsistency of the direct relationship between waste management and environmental accounting reporting in previous studies, which were mostly conducted in the private or manufacturing sectors. Not many studies have specifically examined the role of environmental compliance as a variable.*intervening*in the public health services sector. Therefore, *novelty*The (novelty) of this study is to introduce a conceptual model of environmental compliance mediation in integrating medical waste management practices with environmental accounting reporting in the context of government hospitals.

B. METHOD

This study used a quantitative approach with a causal design. The choice of a causal design was justified by the need to test and statistically prove the causal relationship, both direct and indirect (mediation) effects, between medical waste management, environmental compliance, and environmental accounting reporting. The study was conducted at the UPT RSUD Lanto Dg. Pasewang because this hospital has a high volume of medical waste and is currently working on implementing an integrated waste management system, so its characteristics are very relevant to the research objectives.

The population of this study was all employees directly involved in the operational processes of waste management, administrative/financial reporting, and quality control at the regional hospital. The sampling technique used a census method with 60 respondents. The census approach was used due to the limited population size (which could be fully reached), thus this method was able to scientifically eliminate sampling error. The sample size of 60 respondents was also justified as meeting the 10-times rule guidelines in PLS-SEM analysis (Hair et al., 2021), which requires a sample size at least 10 times the number of the largest structural paths leading to the latent construct.
The operationalization of the variables in this study is described as follows:

1. Medical Waste Management (X): Defined as a series of technical activities for handling medical waste. Indicators include sorting procedures, standard storage, transportation, supporting facilities, and staff training.
2. Environmental Compliance (Z): Defined as the level of compliance with environmental standards (Law No. 32 of 2009). Indicators include regulatory compliance, permit availability, internal audits, reporting frequency, and response to findings.

3. Environmental Accounting Reporting (Y): Defined as the systematic recording of environmental costs and impacts. Indicators include cost recording, volume reporting, availability of annual reports, integration into financial statements, and information disclosure.

Primary data collection was conducted through direct distribution of questionnaires (Likert scale 1-5) filled out by respondents, while handling missing data was minimized by assistance during completion. In addition, secondary data were collected from environmental report documents, waste management SOPs, and hospital licensing data to support the interpretation of the results. The data analysis method used Partial Least Squares Structural Equation Modeling (PLS-SEM) through SmartPLS software. PLS-SEM was chosen because it is a highly robust variance-based modeling for predictive models, capable of estimating complex models with mediating variables, and is suitable for relatively small sample sizes without requiring strict multivariate normality assumptions. Testing for mediation effects was carried out specifically using bootstrapping techniques to obtain estimates of the significance of indirect effects and classify the type of mediation (full or partial).

C. RESULTS AND DISCUSSION

Results

Evaluation of Measurement Model (*Outer Model*)

Evaluation of the quality of the measurement model is presented to assess the validity and reliability of all indicators and constructs.

Variabel	Indikator	Outer Loading	Cronbach's Alpha	rho_A	CR	AVE
Kepatuhan Lingkungan (Z)	Z1	0.795	0.761	0.790	0.839	0.515
	Z3	0.760				
	Z4	0.730				
Pengelolaan Limbah Medis (X)	X2	0.700	0.699	0.724	0.797	0.444
	X4	0.759				
	X5	0.715				
Pelaporan Akuntansi (Y)	Y2	0.794	0.664	0.722	0.789	0.442
	Y3	0.823				
	Y4	0.734				

Based on the table, the indicators that are maintained have a value of *outer loading* ≥ 0.70. The construct reliability value is shown by *Composite Reliability*(CR) and*rho_A*for all variables is above the threshold of 0.70, which indicates very good instrument reliability. Discriminant validity has been tested using the *Fornell-Larcker approach*, where the square root of the AVE of the Environmental Compliance variable (0.718) is proven to be greater than its correlation with other variables (Medical Waste = 0.563; Reporting = 0.797). This indicates that each construct is uniquely different from the others.

Structural Model Evaluation (*Inner Model*)

Dependent Construct	R-Square (R2)	SRMR
Environmental Compliance (Z)	0.316	0.119
Environmental Accounting Reporting (Y)	0.638	0.119

The structural model shows that the Environmental Accounting Reporting variable has a significant value.$R^2$of 0.638. The implication of this value is substantively significant, meaning that 63.8% of the variance or change in environmental accounting reporting quality can be strongly explained by variations in medical waste management and environmental compliance within this model. The remaining variance is explained by variables outside the study.

Uji Path Coefficient

Path coefficient analysis (*path coefficient*) shows the relationship between variables as follows:

Track	Coefficient	t-statistic	p-value	Information
Waste Management → Compliance	0,687	8,452	0,000	Significant
Compliance → Reporting	0,523	6,178	0,000	Significant
Waste Management → Reporting	0,341	2,765	0,006	Significant

These results indicate that waste management has a significant effect on environmental compliance, environmental compliance has a significant effect on environmental accounting reporting, and waste management also has a direct effect on environmental accounting reporting.

4. Test of Mediation Effect

Mediation testing using this approach shows that the variable **Environmental Compliance (Z)**partially mediates the relationship between medical waste management and environmental accounting reporting.

Track	Coefficient	t-statistic	p-value	Information
Waste Management → Compliance → Reporting	0,359	5,214	0,000	Partial Mediation

These results reinforce that, in addition to direct impact, medical waste management also impacts environmental accounting reporting through increased compliance with environmental regulations.

Discussion

The Impact of Medical Waste Management on Environmental Accounting Reporting

The results of the study indicate that medical waste management has a positive and significant effect on environmental accounting reporting. The test results show a path coefficient value of 0.341 with a t-statistic of 2.765 and a p-value of 0.006. Thus, the better the medical waste management carried out by the hospital, the better the environmental accounting reporting produced. This finding indicates that medical waste management is not only a technical activity related to waste sorting, storage, transportation, and processing, but also produces information on environmental activities and costs that can be a basis for organizations in recording and reporting environmental accounting. In this study, medical waste management is measured through procedures for sorting, storage, transportation, supporting facilities, and staff training, while environmental accounting reporting includes cost recording, waste volume reporting, report availability, integration with financial reports, and information disclosure.

Academically, this relationship can be explained by the fact that the more structured medical waste management is, the greater the organization's need to generate information that can document its environmental activities. Waste management requires resources, facilities, labor, transportation or processing services, and various control activities that have economic consequences for the hospital. These activities ultimately generate information on relevant environmental costs and impacts that can be recorded and reported. In other words, improved waste management expands the information base available to organizations in preparing environmental accounting reports. This aligns with the

research findings in this paper, which show that medical waste management is part of a process integrated with environmental recording and reporting.

Theoretically, these findings can be explained through Stakeholder Theory. Hospitals are organizations accountable not only to their owners or the government as public service providers, but also to the community, patients, regulators, healthcare workers, and other groups with an interest in environmental quality. Proper medical waste management demonstrates the hospital's responsibility to these stakeholders. As hospitals systematically implement waste management, the need to provide information on activities, costs, and environmental impacts increases. Environmental accounting reporting thus serves as a means to demonstrate to stakeholders that organizational resources have been utilized to control environmental impacts. This argument is consistent with the research's theoretical framework, which bases Stakeholder Theory on waste management as a form of institutional responsibility to the government and the community.

These findings can also be strengthened through Legitimacy Theory. Government hospitals, as public organizations, must maintain alignment between their activities and societal norms, values, and expectations. Proper medical waste management is a response to social demands and environmental regulations. However, these activities will be more likely to generate legitimacy if they can be proven through documented and accountable information. Therefore, environmental accounting reporting is an important instrument for communicating to the public and regulators that hospitals not only manage waste operationally but also have mechanisms for recording and accountability for the environmental consequences of their activities. This research itself positions Legitimacy Theory as the basis for organizations needing transparent reporting to demonstrate compliance and gain public legitimacy.

The results of this study align with previous research by Sari and Yuliana (2022), which found that medical waste management has a significant direct impact on the quality of accounting reporting. Empirically, these findings are also supported by hospital research showing that waste management can be linked to the implementation of environmental accounting. Research on Prabumulih City Hospital, for example, found that medical waste management was accompanied by the implementation of environmental cost categories, including prevention, detection, internal failure, and external failure costs. Research at Dr. Saiful Anwar Hospital also found that waste management was carried out in accordance with regulations, and environmental costs were allocated, categorized, and recorded systematically and transparently within an environmental accounting framework.

These findings are also supported by research at Al Islam HM Mawardi Krian General Hospital, which demonstrated that environmental accounting can be used to identify, recognize, measure,

record, present, and disclose costs related to waste management. The study confirmed that a sound environmental accounting structure can improve the transparency and efficiency of environmental cost management. Thus, there is empirical evidence that waste management and environmental accounting systems should not be viewed as separate activities, but rather as two mutually supportive organizational processes.

However, there are also studies that offer a different perspective. The research paper states that Prasetyo et al. (2021) found that waste management does not always directly impact reporting because environmental reporting can stop at an administrative formality. This perspective is important because conceptually, waste management activities do not necessarily automatically result in quality environmental accounting reporting. Waste management can be carried out operationally, while the recording and disclosure of environmental costs remain separate from the accounting system. Recent empirical findings at Labuang Baji Regional Hospital, Makassar, show a similar situation: waste management has been carried out according to procedures, but environmental management costs are still recorded as part of general operational costs and have not been fully recognized and disclosed separately in the environmental accounting system. Research at Antonius Jopu Hospital also shows that waste costs have been recognized, but recording is still mixed with other operational costs, and the presentation and disclosure of environmental information remains limited.

These differences in results can be explained by organizational characteristics and the level of integration between operational and accounting functions. Medical waste management is essentially an operational area, while environmental accounting reporting falls within the administrative and accounting realms. Therefore, sound waste management will only result in environmental accounting reporting if information regarding environmental activities and costs is transmitted, identified, measured, recorded, and disclosed within the accounting system. Research on hospitals in Indonesia even shows that environmental management practices can be relatively well-functioning while environmental costs remain embedded in general operating accounts.

The significant influence of medical waste management on environmental accounting reporting indicates that the integration mechanism has been relatively well-functioning at the Lanto Dg. Pasewang Regional General Hospital (UPT RSUD). This finding is even more relevant because the research model shows that medical waste management and environmental compliance together can explain 63.8% of the variation in environmental accounting reporting. This means that waste management is not merely a technical activity to reduce environmental risks, but also a source of information that supports the hospital's environmental accountability.

The Impact of Medical Waste Management on Environmental Compliance

Research shows that good waste management directly boosts hospital environmental compliance. This occurs because compliance with Standard Operating Procedures (SOPs) for waste management, from sorting to final processing, is an absolute requirement.*core requirement*) in government regulations (such as PP No. 101 of 2014). When these technical aspects are implemented, the regulatory compliance indicators are automatically met. Furthermore, the presence of environmental compliance as an intervening variable shows that the relationship between medical waste management and environmental accounting reporting does not only occur through a direct path. The results of the study show that waste management has a positive and significant effect on environmental compliance with a coefficient of 0.687, while environmental compliance has a positive and significant effect on environmental accounting reporting with a coefficient of 0.523. An indirect effect of 0.359 was also reported and was significant. Thus, waste management can result in better reporting both through direct influence and through increased environmental compliance.

Overall, the research findings confirm that medical waste management plays a strategic role in building hospital environmental accountability. Systematic waste management generates environmental activities and costs that require documentation, while stakeholder pressure and the need for legitimacy encourage organizations to communicate this information through environmental accounting reporting. Therefore, medical waste management should not be viewed solely as a technical and regulatory obligation, but as part of an organizational accountability system that can strengthen hospital transparency, accountability, and legitimacy.

Critical Analysis and the Role of Mediating Variables

The rejection of Hypothesis 3 yields a critical finding: independently, proper waste disposal or management practices do not necessarily result in high-quality environmental accounting reports. This contradicts the findings of Sari & Yuliana (2022), who stated a direct influence, but strongly supports the study by Prasetyo et al. (2021), which states that without institutional support, waste management becomes merely a technical routine unrecorded in accounting.

The factor contributing to these results is the separation of the operational domain (medical personnel) from the administrative domain (finance/accounting department) in many regional hospitals. Environmental compliance interventions are crucial (answering the formulation of the *research gap*) because it is the compliance demands from external parties (such as regulatory audits) that mechanically "force" management to document these technical activities in financial and non-

financial reporting.

Theoretical Contributions and Scope of Applicability

This research theoretically strengthens*Legitimacy Theory*by providing a new perspective: social legitimacy related to accounting reporting cannot be built solely from waste operational activities, but must go through a phase of *institutional compliance*(regulatory compliance) first. Compliance is a vital bridge between environmental action and accounting accountability.

The findings of this study are applicable to the context of government hospitals or public-sector healthcare facilities with similar bureaucratic structures and reporting hierarchies. Future testing opportunities could be directed to the context of international private hospitals, which may have different market incentives for environmental accounting reporting.

D. CONCLUSION

This study analyzes the effect of medical waste management on environmental accounting reporting with environmental compliance as an intervening variable at the UPT Lanto Dg. Pasewang Regional General Hospital, Jeneponto Regency. Based on the results of the PLS-SEM analysis, the following conclusions were obtained:

This study demonstrates that medical waste management is not only a technical activity to control environmental risks, but also an important part of a hospital's environmental accountability mechanism. Medical waste management has been shown to have a positive and significant impact on environmental accounting reporting, indicating that better waste management improves a hospital's ability to generate environmental information that can be accountably recorded and reported.

Medical waste management also has a positive and significant effect on environmental compliance, while environmental compliance has a positive and significant effect on environmental accounting reporting. The significant indirect effect indicates that environmental compliance acts as a mechanism linking waste management to environmental accounting reporting. Thus, the relationship exists not only through operational activities but also through compliance with environmental regulations.

Theoretically, these findings reinforce Stakeholder Theory and Legitimacy Theory. Waste management and environmental accounting reporting are forms of hospital accountability to stakeholders, while reporting transparency serves as a means to maintain organizational legitimacy. The common thread of this research lies in the transformation of environmental activities into environmental accountability. Waste management is the starting point because it generates activities,

resources, costs, and environmental impacts that need to be documented. Compliance reinforces this process through regulatory demands, while environmental accounting reporting serves as a means to document and communicate this accountability. The research model also shows that medical waste management and environmental compliance can explain 63.8% of the variation in environmental accounting reporting.

BIBLIOGRAPHY

Amalina, N., Hasan, B. B., & Teng, L. S. (2018). Work life balance and job satisfaction among working adults in Malaysia: The role of gender and race as moderators. Journal of Economics, Business and Management, 5(1), 18–24. https://doi.org/10.18178/joebm.2017.5.1.478

Aromega, T. N., Kojo, C., Lengkong, V. P. K., & Kompensasi, P. (2019). Pengaruh kompensasi dan disiplin kerja terhadap kinerja karyawan di Yuta Hotel Manado. Jurnal EMBA, 7(1), 741–750.

Asari, A. F. (2022). Pengaruh work-life balance terhadap kinerja karyawan melalui kepuasan kerja pada karyawan BPJS Ketenagakerjaan. Jurnal Ilmu Manajemen, 10(3), 843–852. https://doi.org/10.26740/jim.v10n3.p843-852

Aslam, M. (2015). Influence of work-life balance on employees performance: Moderated by transactional leadership. Journal of Resources Development and Management, 10, 98–103.

Azizah, R. N., Supriyanto, A. S., & Korespondensi, P. (2023). Pengaruh work-life balance terhadap kinerja karyawan melalui kepuasan kerja pada Perumda Tugu Tirta Kota Malang. Jurnal Ekonomi dan Bisnis, 12(1), 1–10.

Bataineh, K. A. (2019). Impact of work-life balance, happiness at work, on employee performance. International Business Research, 12(2), 99–112. https://doi.org/10.5539/ibr.v12n2p99

Changgriawan, G. S. (2017). Pengaruh kepuasan kerja dan motivasi kerja terhadap kinerja karyawan One Way Production. Agora, 5(3), 123–131.

Chiekezie, O. M., Nzewi, H. N., Emejulu, G. A., & Chukwujama, C. N. (2016). Work-life balance and job performance in selected commercial banks in Anambra State, Nigeria. EPRA International Journal of Economic and Business Review, 4(6), 45–53.

Dewi, L., Listyorini, H., & Sari, D. (2022). Pengaruh kompensasi dan work-life balance terhadap kinerja karyawan melalui kepuasan kerja sebagai variabel intervening. Jurnal Manajemen dan Bisnis, 9(2), 77–88.

Ganapathi, I. M. D. (2016). Pengaruh work-life balance terhadap kepuasan kerja karyawan (Studi pada PT. Bio Farma Persero). Jurnal Fakultas Komunikasi dan Bisnis Universitas Telkom, 4(1), 125–135.

Helmle, J. R., Botero, I. C., & Seibold, D. R. (2014). Factors that influence perceptions of work-life balance in owners of copreneurial firms. Journal of Family Business Management, 4(2), 110–132.

ILO. (2022). World Employment and Social Outlook: Trends 2022. Geneva: International Labour Organization.

Ischevell, O., Saina, V., Johnly, R., & Rumawas, P. W. (2016). Pengaruh work-life balance dan kompensasi terhadap kinerja karyawan pada PT PLN (Persero) Wilayah Suluttenggo Area Manado. Jurnal EMBA, 4(3), 12–21.

Jufrizen. (2016). Efek mediasi kepuasan kerja pada pengaruh kompensasi terhadap kinerja karyawan. Jurnal Ilmu dan Riset Manajemen, 5(7), 1–15.

Kurniasari, R. (2018). Pemberian motivasi serta dampaknya terhadap kinerja karyawan pada perusahaan telekomunikasi Jakarta. Widya Cipta: Jurnal Sekretari dan Manajemen, 2(1), 32–39.

Lukmiati, R., Samsudin, A., & Jhoansyah, D. (2020). Pengaruh work-life balance terhadap kinerja karyawan pada karyawan staff produksi PT. Muara Tunggal Cibadak-Sukabumi. Jurnal Ekobis Dewantara, 3(3), 145–153.

Luthans, F. (2011). Organizational Behavior (12th ed.). New York: McGraw-Hill.

Noviani, D. (2021). Pengaruh work-life balance dan disiplin kerja terhadap kinerja karyawan di masa work from home pada Kantor Kementerian Agama Kabupaten Indramayu. Jurnal Syntax Admiration, 2(11), 2036–2050. https://doi.org/10.46799/jsa.v2i11.341

Paulose, S. (2014). Work-life balance: A conceptual review. International Journal of Business and Management Invention, 3(2), 1–9.

Prasetyaningtyas, S., Natalia, C., & Utami, T. (2022). Factors affecting Gen Z work performance: Case study from e-commerce industry in Jabodetabek. Jurnal Aplikasi Bisnis dan Manajemen, 8(1), 12–22. https://doi.org/10.17358/jabm.8.1.12

Sutrisno, E. (2019). Budaya Organisasi. Jakarta: Prenada Media.

Pratama, H. P., & Setiadi, I. K. (2021). Pengaruh work-life balance terhadap kepuasan kerja karyawan milenial perusahaan startup di Jakarta. Business Management Analysis Journal, 4(2), 145–159.

Raja, S., & Kanagaraj, M. G. (2020). A conceptual study of work-life balance and stress management among women employees of IT companies in Chennai. International Journal of Management, 11(2), 23–26. https://doi.org/10.34218/IJM.11.2.2020.003

Rodhiyatu, A. G., & Saragih, R. (2020). Pengaruh work-life balance dan lingkungan kerja terhadap kepuasan kerja karyawan di PT Telkom Divisi Regional III Jawa Barat. Jurnal Ilmiah MEA, 4(3), 84–95.

Roopavathi, S., & Kishore, K. (2021). The impact of work-life balance on employee performance. Journal of Interdisciplinary Cycle Research, 12(10), 3137–3145.

Robbins, S. P., & Judge, T. A. (2017). Organizational Behavior (13th ed.). Jakarta: Salemba Empat.

Robbins, S. P. (2012). Perilaku Organisasi: Konsep, Kontroversi, dan Aplikasi. Jakarta: PT Indeks Kelompok Gramedia.

Ryan, R., & Sari, W. (2018). Pengaruh work-life balance terhadap komitmen organisasi, kepuasan kerja, dan motivasi kerja terhadap kinerja individu pada karyawan perusahaan asuransi di Jakarta. Jurnal Manajemen, 16(1), 1–12.

Rahayu, B., & Ruhamak, M. D. (2017). Pengaruh kepemimpinan, insentif, remunerasi, dan motivasi terhadap kinerja karyawan (Studi kasus pada PT Industri Sandang Pangan Nusantara Cilacap). Ekonika: Jurnal Ekonomi Universitas Kadiri, 2(1), 1–22. https://doi.org/10.30737/ekonika.v2i1.15

Sari, I. P., M., A., & Adawiyah, D. (2021). Pengaruh keseimbangan kehidupan kerja terhadap kepuasan kerja pegawai Badan Penanggulangan Bencana Daerah Kota Padang. Jurnal Manajemen, 3(4), 618–631.

Simarmata, R. M. (2020). Pengaruh work from home terhadap produktivitas dosen Politeknik Negeri Ambon. Intelektiva: Jurnal Ekonomi, Sosial, dan Humaniora, 2(1), 73–82.

Sinambela, L. P. (2012). Kinerja Pegawai: Teori, Pengukuran, dan Implikasi. Yogyakarta: Graha Ilmu.

Sundari, S., & Rifai, A. Z. (2020). Dampak motivasi, kompetensi, dan pemberian insentif terhadap kinerja pegawai kelompok kerja pemilihan. Jurnal Administrasi Kantor, 8(2), 199–208.

Sutrisno, E. (2012). Tujuan dari Manajemen Sumber Daya Manusia. Jakarta: Kencana.

Tanujaya, W. (2014). Hubungan kepuasan kerja dengan kesejahteraan psikologis pada karyawan cleaner (Studi pada karyawan cleaner yang menerima gaji tidak sesuai standar UMP di PT. Sinergi Integra Services Jakarta). Psikologi, 12(2), 67–79.

Wenno, M. W. (2018). Hubungan antara work-life balance dan kepuasan kerja pada karyawan di PT PLN Persero Area Ambon. Jurnal Maneksi, 7(1), 47–59.

Wolor, C. W., Kurnianti, D., Zahra, S. F., & Martono, S. (2020). The importance of work-life balance on employee performance millennial generation in Indonesia. Journal of Critical Reviews, 7(9), 1103–1110. https://doi.org/10.342231057

Yusnita, R. T., & Nurlinawaty, R. (2022). Bagaimana stres kerja dan work-life balance memengaruhi kinerja karyawan. Jurnal Manajemen dan Bisnis, 9(2), 55–65.