

THE EFFECT OF TRAINING IMPLEMENTATION ON THE WORK QUALITY OF HOUSEKEEPING DEPARTMENT EMPLOYEES AT THE RITZ- CARLTON, BALI

by Irene Hanna H Sihombing

Submission date: 26-Jun-2023 10:06PM (UTC+0700)

Submission ID: 2122985903

File name: HOUSEKEEPING_DEPARTMENT_EMPLOYEES_AT_THE_RITZ-CARLTON,_BALI.pdf (447.99K)

Word count: 4253

Character count: 23566

THE EFFECT OF TRAINING IMPLEMENTATION ON THE WORK QUALITY OF HOUSEKEEPING DEPARTMENT EMPLOYEES AT THE RITZ-CARLTON, BALI

¹ I Gusti Ngurah Sastra Buwana, ² Irene Hanna H. Sihombing, ³ Ni Desak Made Santi Diwyarthi

^{1,2,3}Hospitality Administration, Bali Tourism Polytechnic

^{1*}sastrabwn@gmail.com, ²irenesihombing@pbb.ac.id, ³santidiwyarthi@yahoo.com

11

ABSTRACT

This study aims to investigate the role of job training implementation on work quality produced by housekeeping department employees at The Ritz-Carlton, Bali. The target population were all employees of the housekeeping department with a total of 216 people. Through the purposive sampling technique, obtained as many as 134 people who fit the criteria. Empirical data were collected through the distribution of questionnaires directly to the housekeeping staff. The data were analyzed through a simple linear regression approach with the SPSS program. The findings reveal that job training has a positive and significant effect on work quality. The results of the coefficient determination show that job training has a very strong influence on work quality, where the contribution given is 80.7%. The results indicated that the application of effective job training to improve employee skills will be able to encourage the improvement of work quality. The research findings can make a positive contribution to the literature in the field of hospitality management and can provide practical implications for the management of The Ritz-Carlton Bali to always improve the work quality through the application of job training that is fit with the needs and weaknesses of employees.

Keywords: Hospitality management, Housekeeping department, Job training, Work quality

INTRODUCTION

Human resources are the most important element for companies, where their role is as implementers of policies in operational activities that take place in a company (Siagian & Nuryanta, 2008). The existence of human resources is always associated with work quality (Warjiyono *et al.*, 2021), which is a benchmark in assessing whether the company can provide good service to its guests (Wahyuningsih, 2018). In addition, the quality of work also describes the success of managers in managing the organization and all its human resources. Employees in a company are expected to maximize the quality of their work and one way that can be done is through training related to skills in their field of work (Turere, 2013). The provision and implementation of job training programs are useful in the process of developing skills, attitudes, and developing knowledge for each individual, especially in completing the duties and responsibilities of the company. Training is applied to determine the level of service provided by employees, as well as to determine the effect of training on their work quality (Yusnita & Rahdian, 2018). Training is also proven to have a crucial impact on employee performance, meaning that the quality of the work produced by employees is caused by the job training carried out (Triasmoko, 2014). Training has a strong influence on employee performance, which means that training has a major contribution to the ups and downs of employees' work quality (Septian, 2006).

Job training has a moderate level of relationship and has a significant and positive influence on the quality of employee work, which means that the better the training implementation, the better the work quality produced by the employees (Sugiarti *et al.*, 2016). The better the training is carried out, the better the work quality produced by the employees (Widijanto, 2017).

The Ritz-Carlton is one of the five-star hotels located in the Nusa Dua area that always strives to improve the quality of work of each employee to be able to provide maximum service to guests who come. In its operational activities, several departments are interconnected with each other, namely the front office, food management, housekeeping, human resources, sales marketing, and accounting. Housekeeping has a very crucial role in a hotel because almost all of its activities are closely related to guest comfort, either directly or indirectly (Abdullah & Achmad, 2015). The housekeeping department is always required to have employees with good work quality to be able to provide service quality as expected by the company. Based on the information from the housekeeping department supervisor at The Ritz-Carlton, Bali, to determine the quality of work of the employees, an assessment is carried out every 6 months. This assessment is carried out to determine whether the quality of the employee's work is good, moderate, or lacking in doing his job.

Table 1: Annual Performance Review of Housekeeping Department Employees at The Ritz-Carlton, Bali in 2017-2021

[Source: Human Resources Department, The Ritz-Carlton Bali, 2021]

No	Qualification Based on Grade Average	Number of Employees									
		2017		2018		2019		2020		2021	
		Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage
1	Under Expectation (1.1 - 1.5)	54	25%	56	26%	61	28%	62	29%	66	31%
2	As Expected (1.6 - 2.0)	126	58%	125	58%	121	56%	119	56%	120	56%
3	Satisfying (2.1 - 2.5)	36	17%	35	16%	34	16%	33	15%	29	13%
Total		216	100%	216	100%	216	100%	216	100%	216	100%

Based on information obtained from the housekeeping department supervisor at The Ritz-Carlton, Bali, the results of the assessment of the housekeeping department employees were better in 2017 than in 2018 to 2021. This can also be shown by the fewer number of guest complaints that were directed to the housekeeping department in the year 2017.

Table 2: Recapitulation of Guest Complaints on the Housekeeping Department at The Ritz-Carlton, Bali 2017-2021

[Source: Human Resources Department, The Ritz-Carlton Bali, 2021]

INSPIRE-1 2022

ISSN 2985-3028

Master of Applied Tourism Study Programme (S2), Bali Tourism Polytechnic

No	Complaints	2017		2018		2019		2020		2021	
		Number of Complaints	Percentage	Number of Complaints	Percentage	Number of Complaints	Percentage	Number of Complaints	Percentage	Number of Complaints	Percentage
1	Check-In (Room Chek-In Problem)	17	23%	23	21%	25	22%	18	22%	25	20%
2	Room Cleanliness	24	32%	30	33%	48	42%	25	30%	54	42%
3	Mosquito problem	15	20%	18	20%	22	19%	19	23%	24	19%
4	Linen Condition	19	25%	19	13%	20	17%	21	25%	23	19%
	Total	75	100%	20	100%	115	100%	83	100%	126	100%

in problem), which had the highest number of comments, which was 25 or 22% in 2019, and room cleanliness with a total of 25 or 22%. the highest number of comments was 54 or 42% in 2021. Based on the data obtained, it can be understood that the quality of work provided by employees in the housekeeping department still needs more attention to be improved, especially in carrying out operational activities, especially in the category of rooms not ready when guests already checked in (Room check-in problem) and room cleanliness to achieve guest satisfaction in the future. Improving the quality of work of the housekeeping department employees at The Ritz-Carlton, Bali can be carried out through various job training programs, which are important to provide understanding for new employees, especially from different backgrounds related to the roles and responsibilities assigned. While job training is also very important, especially for old employees in facilitating the completion of tasks and responsibilities. The types of job training provided to housekeeping department employees at The Ritz-Carlton, Bali consist of 9 types of job training carried out per period, namely in the period 2017 to 2021.

Table 3: Types of Housekeeping Department Training at The Ritz-Carlton, Bali in 2017-2021
 [Source: Human Resources Department, The Ritz-Carlton Bali, 2021]

No	Jenis Pelatihan	Durations (hours)				
		2017	2018	2019	2020	2021
1	Product knowledge	30	30	30	30	30
2	Roleplay Three Steps of Service - Showing direction	30	30	30	30	30
3	New Room LSOP- 036 - Turndown Service	31	30	30	30	30
4	BSA Bathroom	31	30	30	30	30
5	Roleplay Three Steps of Service - Showing direction	30	30	30	30	30
6	Grooming Standard	30	30	30	30	30
7	Electrostatic Spraying	31	30	30	30	30
8	New Ways of Cleaning, Applying Hand Sanitizer, Face Masks, Proper Gloving	-	-	-	31	31
9	New Room LSOP-050-COVID 19 OCC Guestroom cleaning	-	-	-	31	31

2020 to 2021. The Ritz-Carlton, Bali provides two additional types of job training which are required due to the Covid-19 pandemic as an effort to prevent the spread of the virus. The Ritz-Carlton, Bali added job training in the housekeeping department in the form of New Ways of Cleaning, Applying Hand Sanitizer, Face Masks, Proper Gloving, and also NEW ROOM LSOP-050-COVID 19 OCC Guestroom cleaning with classroom learning methods with prepared materials. The results of observations and unstructured interviews with The Ritz-Carlton, Bali to the management of human resources, obtained results that are closely related to the implementation of job training to improve the quality of work in the housekeeping department, which can be seen from the phenomena that occur in operations. The housekeeping department, among others, can be seen from the quality of work it is still not optimal as evidenced by a large number of guest complaints in 2021 as many as 126 shown to the housekeeping department which is influenced by several employees who do not understand the procedures for using certain tools and machines, employees have not fully understood the effectiveness and the right type of chemical, thus causing many complaints about the cleanliness of the room by guests, employees are still unable to meet the target of cleaning the room in one work shift without overtime which results in guest complaints against the room bell um ready when guests have checked in most often happens.

Moreover, in 2021, it shows that the results of a performance review of a total of 216 housekeeping department employees who have not met expectations at most in 2021 show that 66 or 31% of employees have not met expectations. Apart from these main factors, several other factors are obstacles in achieving the quality of employee work such as employees who do not take the initiative in taking jobs, employees who are still not independent in completing their work well and quickly, employees who are still lazy at work, to a lack of concern for the tasks assigned is the cause of employees not enjoying their work. Based on the phenomena that occur in the operations of the housekeeping department, the implementation of training in improving the quality of work of employees is felt to be very necessary for the housekeeping department, especially in the operational aspect to maximize the quality of work of its employees.

LITERATURE REVIEW

Training is a systematic and planned effort to change or develop new knowledge, skills, and attitudes according to the needs of the organization. Training allows employees to gain

additional abilities so that they can carry out the tasks or jobs at hand (Priansa, 2014). Training is a special program designed by the organization and is expected to provide a stimulus to someone to be able to improve their ability to do something (Ibrahim *et al.*, 2017). The concept of quality is seen as something relative. Quality can be described as the characteristics possessed by a product or service that show consumers the advantages possessed by the product or service. Quality of work is a result that can be measured by the effectiveness and efficiency of a job done by human resources or other resources in achieving the goals or objectives of the company properly.

Quality of Worklife (QWL) is a systematic effort in organizational life through a way in which employees are allowed to play a role in determining the way they work and the contribution they make to the organization to achieve its goals and various objectives (Wijaya, 2012). Work quality is the level of satisfaction, motivation, involvement, and experience of individual commitment regarding their life at work (Mangkunegara, 2013). Work quality is a process in which the organization evaluates or assesses the performance of the work carried out properly, orderly, and correctly and can help increase work motivation while increasing organizational loyalty from employees (Nasution, 2018).

Training is important for managers in operating effective performance management. Employees need training to be able to produce good quality work (Dharma, 2012). This proves that appropriate training can improve the quality of employees' work. The relationship between the implementation of training and the quality of employee work is that training is carried out to be able to improve the performance of workers in a particular job (Benardin, 2013), which means that if the training is carried out properly, the quality of the work produced will show good results. From the two theories above, it can be concluded that training is carried out to produce good quality employee work, and the better the training is carried out, the better the quality of employee work produced.

RESEARCH METHODOLOGY

This study was conducted through a quantitative approach that focused on the role of job training, the work quality of housekeeping department employees. The location used is The Ritz-Carlton, Bali, which is located at Jalan Raya Nusa Dua Selatan, Lot III, Sawangan, Nusa Dua, Badung Regency, Bali 80363. The Ritz-Carlton is one of luxury brands from Marriott International with 101 properties covering 101 properties located in major cities and exclusive resorts in 30 countries around the world. The Ritz-Carlton Bali is a five-star luxury hotel located in the Sawangan area, Nusa Dua which has very complete facilities. The Ritz-Carlton, Bali started operating in 2014 so it has been operating for more than 7 years. The Ritz-Carlton Bali stands on an area of 12.7 hectares with 313 suites and villa rooms and various other complete facilities. The types of data used include qualitative and quantitative data sourced from interviews, observations, applied job training data, employee performance results, guest comment percentage data, and other supporting data obtained from The Ritz-Carlton, Bali. The target population in this study includes 216 employees of the housekeeping department. Through purposive sampling, obtained as many as 134 employees who meet the specified criteria. Empirical data has been collected by distributing questionnaires directly to employees. Furthermore, the empirical data were analyzed through a simple linear regression approach.

RESULTS AND DISCUSSIONS

INSPIRE-1 2022

ISSN 2985-3028

Master of Applied Tourism Study Programme (S2), Bali Tourism Polytechnic

The distribution of the questionnaire was carried out from August 10, 2022 to August 14, 2022 via a google form. 15 questionnaires were distributed to 134 employees of the housekeeping department. Based on Table 4, it is known that the majority of respondents who participated were employees of The-Ritz-Carlton Bali with the age of 31-40 years (51.5%), male (60.4%), high school/vocational education (58.2%), and have a working period of 2-3 years (39.6%).

Table 4: Respondent Characteristics

[Source: Primary data processed, 2021]

No	Category	Number of Respondents	Percentage
1	Age:		
	< 20 years	2	1,5%
	21-30 years	36	26,9%
	31-40 years	69	51,5%
	41-50 years	24	17,9%
	> 50 years	3	2,2%
2	Gender:		
	Male	81	60,4%
	Female	53	39,6%
3	Education History:		
	Senior High School	81	60,4%
	Diploma	53	39,6%
4	Workong Priode:		
	1-2 Years	32	23,8%
	2-3 years	53	39,6%
	3-4 years	49	36,6%
Total		134	100%

nts,
vith

14
Table 5: Validity and Reliability Test

[Source: Primary data processed, 2021]

Variable	Item	Pearson Correlation	Cronbach's Alpha
Job Training (X)	X1	0.764	0.932
	X2	0.712	
	X3	0.680	
	X4	0.837	
	X5	0.745	
	X6	0.727	
	X7	0.843	
	X8	0.866	
	X9	0.938	
	X10	0.809	
Work Quality (Y)	Y1	0.577	0.765
	Y2	0.769	
	Y3	0.638	
	Y4	0.636	
	Y5	0.825	
	Y6	0.612	

ly,
he
of

heteroscedasticity since the significance value obtained is above 0.05.

17
Table 6: Normality Test

[Source: Primary data processed, 2021]

	<i>Unstandardized Residual</i>
Asymp. Sig (2-tailed)	0,059

16
Table 7: Uji Heteroskedastisitas

[Source: Primary data processed, 2021]

Model	<i>t</i>	<i>Sig.</i>
1 Pelatihan Kerja	-1,416	0,159

Table 8 below shows the results of simple regression analysis, namely: $Y = 8.231 + 0.352X$. The results obtained indicate that the constant value of 8.231 means that the work quality variable will increase by 8.231. Furthermore, a positive regression coefficient value of 0.352 means that an increase in job training will improve the quality of employees' work.

Table 8: Simple Linear Regression Test
[Source: Primary data processed, 2021]

Model	B	Std. Error
1 (constant)	8,231	0,515
Pelatihan Kerja	0,352	0,015

The partial hypothesis is acceptable, which is indicated by the t-count value obtained in job training showing a value of 23,528 (> t-table 1.656) with a significance below 0.05. This finding suggests that Training (X) has a significant effect on Work Quality in the Housekeeping Department at The Ritz-Carlton, Bali with an error rate of 5%, 95% confidence, and 133 degrees of freedom.

Table 9: t-Test

[Source: Primary data processed, 2021]

Model	t	Sig.
1Pelatihan Kerja	23,528	0,000

Referring to Table 10, it can be seen that the variation in work quality is explained by 80.7% with the job training variable which can be categorized as a very strong influence. While 19.3% is influenced by other external determinants. Training has a very strong influence on the Quality of Work in the Housekeeping Department at The Ritz-Carlton Bali compared to other independent variables not examined in this study. This shows that the training applied will greatly affect the quality of work, therefore the management needs to improve the training implemented by the leadership in the Housekeeping Department at The Ritz-Carlton, Bali in order to improve the quality of work.

Table 10: R² Test

[Source: Primary data processed, 2021]

Model	t	Sig.
1Pelatihan Kerja	23,528	0,000

Job training provided for the employees of the housekeeping department at The Ritz-Carlton Bali is still considered sufficient for the employees, from the results of the questionnaire it was found that the company uses trainers from within the company, namely the training provided by the supervisor, manager, and executive levels. A good trainer should meet the requirements, namely having skills in education, communication skills, authority, being technically and theoretically capable and emotional stability (Hasibuan, 2005:74). The material presented by the trainer is still less effective and efficient because employees are less able to absorb and understand the material presented during the training so that it cannot be applied when working in the field by employees.

Training provided by the management has been carried out routinely but the material provided is monotonous every year as it is just a formality to meet the training targets from HRD. The provision of training materials needs to be refreshed because of the development of work capacity, how to operate machines, and technical aspects. Before employees undergo training, an explanation of the meaning and purpose of the training should be given so that employees are motivated to follow it (Widuriyanti, 2017). The material delivered is not right on target according to the needs or weaknesses of the employees, most of the training is only done using theoretical methods without any practical methods while housekeeping is very important to do in practice. A good and appropriate training method will increase the effectiveness of training for employees

(Triasmoko, 2014). As with training materials, good training materials must always be updated according to existing conditions and training materials must be in accordance with the needs of participants (Marwansyah, 2012). Poor material planning will affect the results of less than optimal training because it is less relevant to needs (Triasmoko, 2014). The results of the questionnaire distribution show that most employees in the Housekeeping Department at The Ritz-Carlton, Bali are still experiencing problems in managing work time effectively and efficiently so that performance is not maximized and work is not completed on time, as well as lack of skills in completing the work. Employees understand that they have not been able to provide maximum quality of work and need to be improved to be more productive but still efficient and effective by providing education and training on time management and skill improvement. Improving the quality of employee work is supported through the provision of more intensive training and increasing employee competence (Intan, 2021).

The test results show that there is a significant positive effect obtained on the relationship of job training to work quality, which can be shown through $t_{count} > t_{table}$, namely $23,528 > 1,656$, and the significance value $\leq 0.000 < 0.05$. The value of the r^2 training is 0.352. Training has a very strong influence on Work Quality, it is seen from the results of the coefficient of determination that the training variable has a contribution of 80.7% to Work Quality and the remaining 19.3% is influenced by other variables that are not investigated in this study. Other independent variables that can affect the quality of work besides training are compensation, leadership, motivation, and working conditions. This study is in line with the results of research conducted (Septian, 2006), (Sugiarti *et al*, 2016), and (Kusuma, 2015) which state that training has a positive and significant effect on work quality. This can be interpreted when training increases, the quality of work will also increase because it has a significant and very strong influence on training on work quality. Thus, the management needs to pay attention and improve the training implemented by the leadership to improve the quality of work. Effective job training will develop employee skills and help employees correct weaknesses at work (Triasmoko *et al*, 2014).

CONCLUSIONS

The job training program applied to the housekeeping department has a significant positive effect on the quality of the work produced, which can be seen in the value of 0.352, $t_{count} > t_{table} = 23,528 > 1,656$, and the significance value $\leq 0.000 < 0.05$. Thus, it can be said that the implementation of effective job training will be able to encourage improvements in the quality of employee work. The findings in this study also show that training can make a very strong contribution to work quality, which is indicated by the R^2 value of 80.7%. Seeing the importance of training for employees, the management of The Ritz-Carlton, Bali to improve the quality of work and the effectiveness of the training by providing targeted training according to the needs and weaknesses of employees. The management of The Ritz-Carlton, Bali can provide effective training, for example, employees who have problems with cleaning the room floor are given clear practical training on how to use a mop, use the right chemicals, mop or mopping techniques quickly but with good result. The leader of the housekeeping department at The Ritz-Carlton, Bali must improve employee work efficiency to complete room readiness, namely by giving employees a target time and discipline by providing strict rules if they are violated will be given sanctions, then employees will be reluctant and avoid violating

such as not make good use of work time, be lazy and take advantage of more than one rest time.

REFERENCES

- Abdullah, R., & Achmad, S. H. (2015). Tinjauan Penanganan Tamu Oleh Order Taker Di Grand Hotel Lembang. *EProceedings*, 1(3), 2480-2487. <https://openlibrarypublications.telkomuniversity.ac.id/index.php/appliedscience/article/view/4229>.
- Hasibuan, Malayu S.P. (2005). *Manajemen Sumber Daya Manusia*. Edisi Revisi. Jakarta : PT. Bumi Aksara.
- Kusuma, G. (2015). Pengaruh Motivasi dan Pelatihan Terhadap Kinerja (Studi pada Karyawan PT.PLN (Persero) Distribusi Jawa Timur Area Malang). *Jurnal Administrasi Bisnis S1 Universitas Brawijaya*, 22(1), 85894.
- Martin. (2020). Pengaruh Masa Kerja dan Kompetensi Terhadap Kinerja Karyawan Pada Delamibrands Kharisma Busana. *Jurnal Ekuivalensi*. 6(2).
- Marwansyah. (2012). *Manajemen Sumber Daya Manusia Edisi kedua*. Bandung :Alfabeta.
- Septian. (2006). Pengaruh Pelatihan Terhadap Kompetensi dan Kinerja Karyawan di PT. Tabungan Pensiunan Nasional Syariah. 1999(Desember), 1-6.
- Siagian, D., & Nuryanta, N. (2008). Pengelolaan Sumber Daya Manusia (Tinjauan Aspek Krutmen dan Seleksi). *El-Tarbawi*, 1(1), 55-69.
- Sugiarti, Hartati, T., & Amir, H. (2016). Pengaruh Pelatihan Kerja terhadap Kinerja Karyawan pada PT Padma Ardya Aktuaria Jakarta. *Jurnal Epigram Vol. 13 No. 1 April*, 1, 2-8.
- Triasmoko, D. (2014). Pengaruh Pelatihan Kerja Terhadap Kinerja Karyawan (Penelitian pada Karyawan PT Pos Indonesia (Persero) Cabang Kota Kediri). *Jurnal Administrasi Bisnis S1 Universitas Brawijaya*, 12(1), 82871.
- Turere, V. N. (2013). Pengaruh Pendidikan Dan Pelatihan Terhadap Peningkatan Kinerja Karyawan Pada Balai Pelatihan Teknis Pertanian Kalasey. *Jurnal Riset Ekonomi, Manajemen, Bisnis Dan Akuntansi*, 1(3), 10-19.
- Wahyuningsih, S. (2018). *Jurnal Warta Edisi : 60 April 2019 | ISSN : 1829-7463 Universitas Dharmawangsa Jurnal Warta Edisi : 60 April 2019 | ISSN : 1829-7463 Universitas Dharmawangsa* Warta Edisi 60, April, 91-96.
- Wijaya. (2012). *Manajemen Sumber Daya Manusia Edisi Ke-2*. Bandung : Alfabeta.
- Widuriyanti, Monica. (2017). Pengaruh Pelatihan Kerja Terhadap Kinerja Karyawan pada Bank BNI Syariah Cabang Mataram. *Jurnal Ekonomi Syariah*.
- Warjiyono, W., Suryanti, E., Rousyati, R., Fatmawati, F., Tazali, I., Lisnawati, L., & Rosihyana, R. (2021). Pelatihan Aplikasi Perkantoran Untuk Meningkatkan Kualitas SDM Perangkat Desa Karangmangu. *Jurnal Abdimas BSI: Jurnal Pengabdian Kepada Masyarakat*, 4(1), 156-163. <https://doi.org/10.31294/jabdimas.v4i1.9102>.
- Widijanto, K. A. (2017). Pengaruh Pelatihan Kerja dan Motivasi Kerja Terhadap Kinerja Karyawan Divisi Pemasaran di PT Sumber Hasil Sejati Surabaya. *Jurnal Agora*, 5(1), 1-5.
- Yusnita, N., & Rahdian, R. E. (2018). Pengaruh Pelatihan Terhadap Kinerja Karyawan Pada Pt Pdam Tirta Pakuan Kota Bogor. *JIMFE (Jurnal Ilmiah Manajemen Fakultas Ekonomi)*, 6(1), 78-83. <https://doi.org/10.34203/jimfe.v6i1.481>.

THE EFFECT OF TRAINING IMPLEMENTATION ON THE WORK QUALITY OF HOUSEKEEPING DEPARTMENT EMPLOYEES AT THE RITZ-CARLTON, BALI

ORIGINALITY REPORT

19%

SIMILARITY INDEX

19%

INTERNET SOURCES

12%

PUBLICATIONS

9%

STUDENT PAPERS

PRIMARY SOURCES

1	Submitted to Universitas Nasional Student Paper	1%
2	ijbmer.org Internet Source	1%
3	ejurnal.seminar-id.com Internet Source	1%
4	www.ijahss.com Internet Source	1%
5	e-journal.stie-kusumanegara.ac.id Internet Source	1%
6	Submitted to Universitas Respati Indonesia Student Paper	1%
7	enrichment.iocspublisher.org Internet Source	1%
8	www.iosrjournals.org Internet Source	1%

repository.stei.ac.id

9	Internet Source	1 %
10	ejournal.stein.ac.id Internet Source	1 %
11	eprints.uniska-bjm.ac.id Internet Source	1 %
12	jurnal2.untagsmg.ac.id Internet Source	1 %
13	www.ritzcarlton.com Internet Source	1 %
14	Maliah, Maya Panorama. "The Role of Neutral Information and Accounting Information of Women Investors in Investing in the Sharia Capital Market", International Journal of Economics, Business and Management Research, 2022 Publication	<1 %
15	world.journal.or.id Internet Source	<1 %
16	ejournal.unib.ac.id Internet Source	<1 %
17	Submitted to Sriwijaya University Student Paper	<1 %
18	www.arcjournals.org Internet Source	<1 %

19	www.ejournal.kahuripan.ac.id Internet Source	<1 %
20	bircu-journal.com Internet Source	<1 %
21	kuesioner.stiekesatuan.ac.id Internet Source	<1 %
22	repository.uph.edu Internet Source	<1 %
23	Submitted to Informatics Education Limited Student Paper	<1 %
24	ejournal.uika-bogor.ac.id Internet Source	<1 %
25	repository.umsu.ac.id Internet Source	<1 %
26	journal.stieamkop.ac.id Internet Source	<1 %
27	doaj.org Internet Source	<1 %
28	eprints.unmer.ac.id Internet Source	<1 %
29	jbe-upiypk.org Internet Source	<1 %
30	Submitted to University of Wales, Lampeter Student Paper	<1 %

31	ejournal.ust.ac.id Internet Source	<1 %
32	media.neliti.com Internet Source	<1 %
33	www.researchgate.net Internet Source	<1 %
34	Mardiana Mardiana, Ilham Rahim. "The The Effects of Government Internal Control Systems and Technology Utilization on the Financial Statement Quality of Local Government", JURNAL MANAJEMEN BISNIS, 2022 Publication	<1 %
35	d.researchbib.com Internet Source	<1 %
36	feb.ulb.ac.id Internet Source	<1 %
37	journal.unpak.ac.id Internet Source	<1 %
38	jurnal.narotama.ac.id Internet Source	<1 %

Exclude quotes Off

Exclude matches Off

Exclude bibliography Off