Determinants of Organizational Culture and Its Impact on Employee Performance at PT. AHI

Mujibu Da’wat¹, Nuraeni², M Yusuf³
¹) Faculty of Economics and Business, Management, Muhammadiyah University of Jakarta, Cireundeu, East Ciputat, South Tangerang, 15419
²) Faculty of Economics and Business, Management, Muhammadiyah University of Jakarta, Cireundeu, East Ciputat, South Tangerang, 15419
³) Faculty of Economics and Business, Management, Muhammadiyah University of Jakarta, Cireundeu, East Ciputat, South Tangerang, 15419

Corresponding Author: Mujibu Da’wat¹

Abstract: The study of organizational culture, which is believed to have a significant impact on companies, is an intriguing field of research. It aims to unravel the realities and intricacies of organizational culture, leadership, career advancement, and employee performance at PT AHI. To conduct this study, a survey method with a quantitative approach was employed. The researcher observed and formulated a series of statements with multiple-choice options to gather numerical responses through questionnaires. A total of 98 employees participated as respondents, and the collected data was analyzed using the Structural Equation Modeling (SEM) technique with smartPLS software. The findings indicate that leadership (X1) and career development (X2) have a positive and significant influence on organizational culture (Y). The R-square value of 0.519 suggests that organizational culture (Y) is influenced by leadership (X1) and career development (X2). Furthermore, employee performance (Z) is concurrently influenced by organizational culture (Y), leadership (X1), and career development (X2), with an R-square value of 0.681.

Keyword: Organizational culture; Leadership; Career development; Performance; Human Resource Management

INTRODUCTION

PT AHI is a retail company specializing in the sale of household equipment. It operates as one of the subsidiaries of the Kawan Lama Group business conglomerate. PT AHI has opted to implement a sales strategy that involves the establishment of outlets in different shopping centers.

Each branch of the PT AHI store offers a wide range of household appliance products, boasting over 7,000 different types of goods. In addition to their role as sales employees, they also serve as the frontline of customer service, driving sales forward.
Every branch of PT AHI boasts a comprehensive range of products and a well-staffed team in each department, ensuring smooth business operations. In a specific branch, researchers embarked on an academic study that specifically delved into Human Resources management.

The evaluation of employee performance can be conducted through various means, such as assessing productivity levels and target attainment, as well as considering the responsibilities assigned to them. At PT AHI, the performance parameters of the employees can be gauged by analyzing the average sales productivity within a specific branch. Additionally, the organizational performance parameters within the branch can be evaluated by measuring the extent to which sales targets are met within a designated timeframe, taking into account the percentage of target achievement.

The outcomes of the labor and dedication accomplished can be described as the execution of tasks and responsibilities by employees, either individually or in teams, within a company. The objective of this execution is to attain the goals set by the company, with ardor, determination, resolve, self-reliance, and problem-solving capabilities. It is crucial that these tasks are carried out within specified timeframes, while adhering to moral, ethical, and legal standards, without violating any statutes (Sutanto & Kurniawan, 2016; Nuraeni et al., 2022).

The evaluation of PT AHI's staff members' performance focuses more on team performance rather than individual productivity, even though productivity per employee can be quantified. This highlights the fact that the sales transaction process is a collaborative effort that requires effective coordination among different departments.

The provided data regarding sales indicates that the PT AHI Branch employees have made a commendable effort to rebound from a considerable decline in 2021. This positive trend in sales performance will have repercussions on the company's overall profitability and will also influence various other aspects, including bonuses, incentives, career advancement opportunities, and potential salary increments for store employees.

The Human Capital Division has collected data regarding the proficiency of PT AHI employees through compulsory training in 2022. Out of the total 119 employees who were mandated to undergo competency certification, an impressive 97.5% (116 employees) successfully achieved the required grade standard, attaining an average score of 92.4 (on a scale of 1 to 100). After examining the data on competency certification provided, it is evident that the employees of PT AHI possess the necessary qualifications to effectively perform their assigned tasks and responsibilities. However, it should be noted that this does not necessarily correlate with the attainment of the shop's target for the year 2022.

Organizational culture is considered to be one of the many elements that can impact performance. According to Jack Henry Syauta et al. (2012: 70), organizational culture encompasses the set of norms, principles, and beliefs that are inherent to each organization. (Aini, 2019)

The concept of Organizational Culture refers to a collection of values that are actively promoted to shape specific behavioral patterns within a corporate setting. PT AHI is known for its organizational culture that prioritizes being People Centric and fostering a culture of continuous learning. This culture has been ingrained within the organization for an extended period of time. The People Value IAM ELITE framework has been diligently implemented to guide the operations of PT AHI. IAM ELITE is an acronym that represents eight essential principles. These principles are as follows:

The term "innovative" refers to the ability to generate improvements and enhance productivity. It encompasses the capacity to introduce novel ideas and methods that lead to increased efficiency and superior outcomes in work-related endeavors. When entrusted with responsibilities and duties, it is essential to be both accountable and reliable. Being accountable means taking ownership and being answerable for the tasks at hand, while being reliable entails consistently delivering on those responsibilities. Aiming for excellence and seeking to achieve
the highest level of expertise in his chosen domain. Excellence is achieved by carrying out tasks with results that exceed the norm. Leadership involves the coordination and guidance of individuals, as well as the ability to make decisions that can be quantified and evaluated. Integrity is demonstrated through consistent adherence to one's words and actions, reflecting a deep-seated commitment to follow through on promises and uphold moral principles. Promoting teamwork and fostering a culture of collaboration are essential for the overall advancement of the organization. By encouraging mutual support and cooperation among team members, the organization can reap numerous benefits and achieve its goals more effectively.

He consistently approaches all challenges with optimism and efficiency, demonstrating a genuine enthusiasm for completing tasks.

The organizational culture known as IAM ELITE encompasses a specific set of principles that all employees must uphold and put into practice. In terms of implementing company initiatives, certain values take precedence based on the needs of the organization. Lately, there has been a strong emphasis on fostering innovation within the corporate setting, which is evident in the introduction of an innovation program. This program evaluates the performance appraisal of every employee and carries a weight of 10% in the overall assessment of their work. The data for 2022 employees involved in the innovation program are as follows:

<table>
<thead>
<tr>
<th>Site Name</th>
<th>Register No</th>
<th>Project Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>ST ACE LP BINTARO</td>
<td>CLIP-20221002949</td>
<td>Finish Success</td>
</tr>
<tr>
<td>ST ACE LP BINTARO</td>
<td>CLIP-20221103277</td>
<td>Finish Success</td>
</tr>
<tr>
<td>ST ACE LP BINTARO</td>
<td>CLIP-20220500444</td>
<td>Finish Success</td>
</tr>
<tr>
<td>ST ACE LP BINTARO</td>
<td>CLIP-20221002519</td>
<td>Finish Success</td>
</tr>
<tr>
<td>ST ACE LP BINTARO</td>
<td>CLIP-20221002505</td>
<td>Finish Success</td>
</tr>
<tr>
<td>ST ACE LP BINTARO</td>
<td>CLIP-20220600510</td>
<td>Finish Success</td>
</tr>
<tr>
<td>ST ACE LP BINTARO</td>
<td>CLIP-20221103163</td>
<td>Finish Success</td>
</tr>
</tbody>
</table>

Source: Human Capital PT AHI

Based on the provided information, it is evident that the Innovation Program registration system contains a total of 7 registration numbers. Within this program, each innovation project is comprised of 1 Leader and 2 Members. By summing up the numbers, it can be concluded that each project registered in the Innovation Program involves a total of 3 employees. Consequently, it can be inferred that the 7 projects encompass a total of 21 employees.

In December 2022, the total number of employees at PT AHI branch was recorded as 128 individuals. Among these employees, 21 individuals, or 16.40% of the workforce, participated in the Innovation program, embodying the Innovation corporate culture. This statistic serves as an indicator of the company's advancement towards achieving Finish Success, building upon the progress made in previous years.

Commencing in 2022, the company has incorporated the Innovation organizational culture as a core component of its priority program. This initiative will undergo ongoing evaluation in light of the uncertain economic climate both domestically and globally. The aim is to foster the generation of novel approaches and concepts in order to fulfill the company's objectives. In terms of performance assessment, the management has allocated a significant weighting of 10% to the implementation of the Innovation Program for each employee. This serves as an incentive to actively engage with the program. This is a departure from the previous year, where the Innovation Program carried a mere 1-2% weightage.

The establishment of organizational culture plays a crucial role in fostering the attainment of commendable performance. This viewpoint aligns with the findings of a study...
conducted by Riana (2022), which affirms the affirmative influence of organizational culture on employee performance. Similarly, Illya (2022) concurs that organizational culture exerts a positive and substantial impact on employee performance.

The direction of a team's work within an organization is primarily shaped by its leaders. The effectiveness of a leader holds immense sway over the attainment of objectives, including the growth of team members and the establishment of strong relationships among them.

Conversely, the role of the top leader as a strategic thinker and decision-maker necessitates the backing of subordinate leaders within smaller divisions. This implies that the highest leader must garner unwavering support from those in positions of leadership beneath them.

There have been a total of 9 managers who have led or are currently leading the PT AHI branch. Out of these 9 managers, 5 of them have not yet met the suggested Assessment value or the required Soft Skill competencies on various indicators to be assigned to their desired positions. On the other hand, the remaining 4 leaders either have values under consideration or have already been able to occupy their intended positions after receiving encouragement and support from their superiors. Ideally, it is recommended for leaders to possess the recommended value of profiling assessment in order to occupy a position. However, achieving this can be relatively difficult for leaders as it requires a balanced combination of both hard competencies and soft competencies.

The attainment of work objectives in the year 2022 undoubtedly relies on the strategic placement of leaders within the organization. This assertion is supported by previous studies that have demonstrated the positive and substantial impact of effective leadership on employee performance (Edy et al., 2022). A similar finding was also reported by Aji (2022) in their research, which concluded that leadership positively influences employee performance.

Most workers aspire to achieve personal accomplishments that they can take pride in, and one of the key pursuits that is often emphasized and deemed significant is a successful professional journey. Within the context of career advancement at PT AHI, there exists a well-defined and adaptable system that caters to the specific requirements of the organization.

All employees possess the inherent right to pursue professional growth by exhibiting exemplary performance and aligning with the company's values. By doing so, they increase their chances of being considered eligible by the existing career development framework for assuming higher roles and responsibilities.

PT AHI employs a systematic approach to employee management, specifically in terms of fulfilling organizational requirements. This is accomplished through the utilization of Human Asset Value mapping, which assesses the value and potential of all employees. Through this mapping process, only individuals who satisfy specific criteria can be endorsed by their superiors for promotion to higher positions.

The current situation of HAV highlights the restricted options for employee promotions. If not handled effectively, this situation can have a direct or indirect impact on the motivation of employees in their work. However, it can also serve as a source of motivation for employees to strive for improvement in the future. Moreover, it presents an opportunity for high-performing employees to serve as role models, demonstrating their ability to deliver optimal performance under any circumstances, in line with the expectations of the company.

The impact of this professional opportunity needs to be acknowledged and encouraged in order to meet the needs and standards of the majority of employees. Saiful's (2022) previous research affirms that employee careers have a positive and significant effect on performance. Similarly, Akhmad et al. (2021) found that career development directly influences employee performance.

Motivation is an additional factor that impacts performance, in addition to the aforementioned factors. Research conducted by experts such as McClelland, Edward Murray
Miller, and Gordon W has shown a clear correlation between achievement motivation and work accomplishment. According to Mangkunegara (2019: 76), other factors that contribute to performance include the work environment, discipline, compensation, and external influences. These factors collectively play a vital role in influencing overall performance.

METHODS

He concept of research design encompasses the entire process involved in planning and executing research. In this particular study, a quantitative methodology was employed (Sugiyono, 2017, p.42). The data for this research was directly sourced from the employees of ACE Living Plaza Bintaro, a company specializing in the sale of home furnishings, located in Bintaro Sector 7, South Tangerang City, Banten Province. The data was collected through the use of structured questionnaires and employee interviews. Various sources, including written materials, documentation, and information from relevant parties, were consulted to gather information pertaining to the research problem. The research was conducted at PT AHI, which is situated in South Tangerang City, Banten Province. The sampling technique employed in this study was random sampling, whereby respondents from PT AHI Branch were randomly selected.

RESULT AND DISCUSSION

R-square test

The output results of the R-square value as can be seen below:

<table>
<thead>
<tr>
<th></th>
<th>R-square</th>
<th>R-square adjusted</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budaya Organisasi</td>
<td>0.519</td>
<td>0.509</td>
</tr>
<tr>
<td>Kinerja Karyawan</td>
<td>0.681</td>
<td>0.671</td>
</tr>
</tbody>
</table>

According to the data presented in Table 2, it is evident that the R-square value for the Organizational Culture variable is 0.519 or 51.9%. This indicates that a significant portion of the variability in the Organizational Culture construct can be accounted for by the variability in the Leadership and Career Development constructs, specifically 51.9%. The remaining 48.1% is attributed to other variables that were not examined in this study. Additionally, the R-square value for the performance variable is 0.681 or 68.1%. This signifies that a substantial portion of the variability in performance can be explained by the variability in the Leadership, Career Development, and Organizational Culture constructs, specifically 68.1%. The remaining 31.9% is influenced by other variables that were not investigated in this research.

Testing Quality Indexes

The criteria developed by Tenenhaus et al (Ghozali and Latan, 2015) can be utilized by quality indexes. These criteria, known as the goodness of fit (GoF) criteria, were devised to assess both measurement models and structural models, while also providing a straightforward measure for overall model prediction. The GoF index is derived from the average communality index and average R2 values, as shown in tables 4.16 and 4.17. Ghozali and Latan (2015) have provided a guideline for quality index testing using the following parameters: GoF small = 0.10; GoF medium = 0.25; and GoF large = 0.36.
Table 3. Community Value

<table>
<thead>
<tr>
<th>Community Value</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Budaya Organisasi</td>
<td>0.511</td>
</tr>
<tr>
<td>Kepemimpinan</td>
<td>0.758</td>
</tr>
<tr>
<td>Kinerja Karyawan</td>
<td>0.513</td>
</tr>
<tr>
<td>Pengembangan Karir</td>
<td>0.587</td>
</tr>
</tbody>
</table>

GoF calculation is as follows:

\[ \text{GoF} = \sqrt{\text{Comm} \times R^2} \]

GoF = \sqrt{0.59 \times 0.52} = 0.399

Based on the outcome of the GoF calculation mentioned earlier, the resulting value is 0.399. This indicates that the model possesses a significant GoF, suggesting that it is highly appropriate for describing the research sample. Furthermore, it is worth noting that as the GoF value increases, the model becomes even more fitting in its depiction of the research sample.

Following the completion of the Convergent Validity test and reliability test, we have successfully obtained viable items and variables. Additionally, the results of the Discriminant validity analysis, which utilized Cross loading values, have been positive. Therefore, it is evident that the continuation of the PLS SEM analysis is both feasible and recommended.

**Hypothesis test**

During the stage of hypothesis testing, the objective is to examine whether there exists a notable impact between the independent variables and the dependent variable. The examination of the proposed hypothesis is conducted by assessing the path coefficients, which render the parameter coefficients alongside the statistical significance denoted by the value of t. By determining the significance of the estimated parameters, valuable insights regarding the relationship between the research variables can be gleaned. The threshold for rejecting or accepting the proposed hypothesis is set at a probability of less than 0.05. The subsequent table showcases the estimated output for the evaluation of the structural model.

Table 4. Hypothesis Test based on Path Coefficient

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Budaya Organisasi &gt; Kinerja Karyawan</td>
<td>0.171</td>
<td>0.480</td>
<td>0.079</td>
<td>12.500</td>
<td>0.000</td>
</tr>
<tr>
<td>Kepemimpinan &gt; Budaya Organisasi</td>
<td>0.424</td>
<td>0.419</td>
<td>0.123</td>
<td>3.443</td>
<td>0.001</td>
</tr>
<tr>
<td>Kepemimpinan &gt; Kinerja Karyawan</td>
<td>0.005</td>
<td>0.000</td>
<td>0.006</td>
<td>0.005</td>
<td>0.994</td>
</tr>
<tr>
<td>Pengembangan Karir &gt; Budaya Organisasi</td>
<td>0.304</td>
<td>0.379</td>
<td>0.138</td>
<td>2.885</td>
<td>0.004</td>
</tr>
<tr>
<td>Pengembangan Karir &gt; Kinerja Karyawan</td>
<td>-0.056</td>
<td>-0.070</td>
<td>0.070</td>
<td>0.970</td>
<td>0.332</td>
</tr>
</tbody>
</table>

Basis for decision making: (based on significance value):

a) If the probability value (P values) < 0.05 then the hypothesis is accepted (significant effect).

b) If the Probability value (P values) > 0.05 then the Hypothesis is rejected (insignificant effect).

Description of data processing (Table 4.18) as follows:

The impact of leadership on Organizational Culture is substantial. This is evident through the statistical significance of the P values, which are less than 0.05 (specifically, 0.001 < 0.05), confirming the acceptance of the hypothesis. The coefficient value in the original sample is
0.424, indicating a significant positive effect. In other words, an increase of one unit in leadership corresponds to a 0.424 unit increase in organizational culture.

The impact of Career Development on employee Organizational Culture is notable. This is evidenced by the P values <0.05 (0.004 <0.05), confirming the acceptance of the hypothesis. The coefficient value (as shown in the original sample column) is 0.364, indicating a significant positive influence. In other words, a one-unit increase in Career Development results in a corresponding increase of 0.364 units in Organizational Culture.

According to the findings, it is evident that leadership does not have a substantial impact on employee performance. This observation is supported by the P values, which are greater than 0.05 (0.964 > 0.05), leading to the rejection of the hypothesis. Furthermore, the coefficient value (as indicated in the original sample column) is -0.006, signifying a negligible negative influence. In other words, if leadership diminishes to zero units, employee performance will similarly decline by 0.006 units.

The impact of Career Development on employee performance is deemed insignificant. This conclusion is drawn from the examination of the P values, which are greater than 0.05 (0.332 > 0.05), leading to the rejection of the hypothesis. The coefficient value (as indicated in the original sample) is -0.068, signifying a negative and negligible effect. In other words, if Career Development diminishes by zero units, employee performance will likewise decrease by 0.068 units.

The impact of Organizational Culture on Employee Performance cannot be underestimated. This is evidenced by the statistical significance of the P values (<0.05) (0.000 <0.05), confirming the acceptance of the hypothesis. The coefficient value (from the original sample column) is 0.871, indicating a positive and significant effect. In other words, a one-unit increase in organizational culture will result in a corresponding 0.871 unit increase in employee performance.

Based on table 4.18 above, it can be seen the influence of leadership, work environment on work motivation and the influence of leadership, work environment and work motivation on employee performance in the structural equation as follows:

\[ Y = b_0 + 0.424X_1 + 0.364X_2 \]
\[ Z = b_0 - 0.006X_1 - 0.068X_2 + 0.871Y \]

From the results of testing the structural model indirectly it can be explained through table 5.

<table>
<thead>
<tr>
<th>Table 5. Hypothesis Test based on Indirect Effects</th>
</tr>
</thead>
<tbody>
<tr>
<td>Specific indirect effects</td>
</tr>
<tr>
<td>---------------------------</td>
</tr>
<tr>
<td>Kepercayaan &gt; Budaya Organisasi &gt; Kinerja Kerjaan</td>
</tr>
<tr>
<td>Pengembangan Karir &gt; Budaya Organisasi &gt; Kinerja Kerjaan</td>
</tr>
</tbody>
</table>

The impact of Leadership on employee performance is greatly influenced by Organizational Culture. This is evident from the acceptance of the hypothesis, as indicated by the P values <0.05 (0.001 <0.05). This acceptance demonstrates that the mediating role of organizational culture is successful in facilitating the influence of leadership on employee performance.

The impact of Organizational Culture on employee performance is evident in the realm of Career Development. This is substantiated by the P values <0.05 (0.006 <0.05), thereby confirming the acceptance of the hypothesis. Furthermore, it indicates that Organizational Culture effectively acts as a mediator in facilitating the influence of Career Development on employee performance.
DISCUSSION

Leadership on Organizational Culture

The findings of this study indicate that leadership plays a crucial role in shaping the culture within an organization. When leaders possess valuable insight, expertise, and effective communication skills, they are able to imbue the organizational culture with important values. This notion is supported by the research conducted by Nelson Guterres et al (2014), which demonstrates a positive and substantial impact of leadership on organizational culture. Similarly, the research conducted by Elsa Safitri & Dina Mellita (2022) also underscores the positive and significant influence of both leadership and organizational culture on performance.

Career Development on Organizational Culture

The findings of this study indicate that the impact of employee career development on organizational culture is noteworthy. When career development is strategically planned and communicated to all employees, accompanied by comprehensive training, it effectively promotes the understanding and integration of organizational culture. This notion is further supported by the research conducted by Mustaan & Nizar Hamdi (2022), which asserts that both career development and organizational culture exert a simultaneous and significant influence on performance.

Leadership on Employee Performance

The findings of this study indicate that there is no significant impact of leadership on employee performance. To enhance employee performance optimization, it is important to focus on enhancing the soft skill competencies of leaders or assigning leaders to suitable departments. However, these results do not align with the research conducted by Edy Jumady et al (2022), which concluded that leadership has a positive and significant influence on performance.

Career Development on Employee Performance

The findings of this study indicate that career development does not have a significant impact on employee performance. It is important to focus on maintaining the coherence of career development and explore alternative options such as employee rotation during unfavorable circumstances to ensure that employees still benefit from career development initiatives. These results are in contrast to the research conducted by Akhmad et al. (2021), which suggests that career has a positive and significant influence on employee performance.

Organizational Culture on Employee Performance

The impact of organizational culture on employee performance was discovered to be highly influential in this particular study. When all members of an organization actively contribute to and drive the organizational culture, it fosters an environment where employees willingly adhere to and embody it. As a result, their performance aligns with the goals and objectives set forth by the company. This notion is further supported by a study conducted by Ernawati et al (2022), which affirms the positive and noteworthy impact of organizational culture on employee performance.

Leadership through Organizational Culture on Employee Performance

The findings of the research indicate a notable impact of leadership through organizational culture on employee performance. These findings demonstrate that organizational culture has the ability to moderate the influence of leadership on employee performance. When leaders are able to incorporate the values and principles of the organizational culture into their daily work activities, it can effectively enhance employee
performance. This conclusion is further supported by a study conducted by Endang Setyo Wati et al (2020), which asserts that organizational culture serves as a mediator between leadership and employee performance.

**Career Development through Organizational Culture on Employee Performance**

The findings of this research indicate a notable impact of organizational culture on employee performance in terms of career development. It suggests that organizational culture plays a role in mediating the relationship between career development and employee performance. When career development aligns consistently with the values of the organizational culture, it has the potential to influence employee performance in accordance with those values. This is further supported by the study conducted by Anggia Sari Lubis and Arief Hadian (2017), which affirms that both organizational culture and career development have a simultaneous and significant effect on performance.

**CONCLUSIONS**

The purpose of this study was to examine the correlation between organizational culture and employee performance, which are both influenced by leadership and career development. The participants in this research were employees of PT AHI. After analyzing and discussing the data collected, the following conclusions were drawn:

- **Leadership's Impact on Organizational Culture.** The findings of this study indicate that leadership has a substantial influence on organizational culture.
- **Career Development's Impact on Organizational Culture.** The results of this study demonstrate that employee career development plays a significant role in shaping organizational culture.
- **Leadership's Impact on Employee Performance.** The outcomes of this study suggest that leadership does not have a significant impact on employee performance.
- **Career Development's Impact on Employee Performance.** The findings of this study indicate that career development does not have a significant impact on employee performance.
- **Organizational Culture's Impact on Employee Performance.** The results of this study suggest that organizational culture has a significant impact on employee performance. The impact of leadership on employee performance is evident through the lens of organizational culture. Research findings reveal a significant correlation between leadership and employee performance, with organizational culture acting as a mediator in this relationship. Similarly, the influence of career development on employee performance is also noteworthy within the context of organizational culture. The study indicates a significant effect of career development through organizational culture on employee performance, further highlighting the mediating role of organizational culture in this aspect.

**REFERENCES**


Fransiska L Nababan.dkk, 2020, THE INFLUENCE OF LEADERSHIP, MOTIVATION, AND COMPETENCE ON EMPLOYEE PERFORMANCE AT PT INTERTAMA TRIKENCANA BERISNAR MEDAN, JURNAL DARMA AGUNG Vol.28, No.3.


THE PRESIDENTIAL OFFICE OF TIMOR LESTE, E-Journal of Economics and Business, Udayana University Vol.3 No.11