Available online at http://ijite.jredu.id



IJITE

International Journal of Information Technology and Education (IJITE) 3 (1), (December 2023) 147-172

International Journal of Information Technology and Education (IJITE)

http://ijite.jredu.id

The Influence of Human Capital, Relational Capital, Organizational Capital, and the Information Technology Utilization on the ASN Performance in the Regional Social Services of the North Sulawesi Province Government

Lili Mangli^{1*}, Lucky OH Dotulong¹, Genita G. Lumintang¹

¹Master of Management Study Program Faculty of Economics and Business Sam Ratulangi University Manado, Indonesia

*Corresponding author: lilimangli164@gmail.com

ARTICLE INFO

Article history: Received: October 17, 2023; Received in revised form: November 15, 2023; Accepted: December 08, 2023; Available online: December 10, 2023;

ABSTRACT

The Social Service is the technical implementing element of Regional Government in the social sector which is tasked with carrying out regional autonomy authority in the field of social welfare services so that good performance is very much needed. Data collection in this research involved all ASNs at the Regional Social Service of North Sulawesi Province as respondents, namely 144 people. This research aims to analyze the influence of Human Capital, Relational Capital, Organizational Capital, and the Use of Information Technology on the performance of ASN of the Regional Social Service of North Sulawesi Province. The results of this research are (1) Human Capital has a positive and significant effect on ASN Performance at the North Sulawesi Province Regional Social Service (2) Relational Capital has a positive and significant effect on ASN Performance of ASN in the Regional Capital has a positive and significant effect on ASN Performance of ASN in the Regional Social Service of North Sulawesi Province (4) Utilization of IT has a positive and significant effect on ASN Performance in the Regional Social Service of North Sulawesi Province (5) Human Capital, Relational Capital, Organizational Capital, and Utilization of IT together have an influence significant impact on the performance of ASN at the Regional Social Service of North Sulawesi Province.

Keywords: Human Capital, Relational Capital, Organizational Capital, IT Utilization, ASN Performance

International Journal of Information Technology and Education (IJITE) Volume 3, Number 1, December 2023 e-ISSN: 2809-8463 147

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

INTRODUCTION

The State Civil Apparatus (ASN) plays a central role in carrying out government duties and providing public services to the community. ASN is the backbone of public administration which is responsible for implementing government policies, maintaining stability and order, and ensuring the quality of services to the community. Improving the performance of ASN is a must to ensure that government tasks can be carried out efficiently and effectively. High-performing ASNs have the potential to make a greater contribution to development and services to society. However, various factors influence ASN performance, and a deep understanding of these factors is critical to optimizing ASN performance. The State Civil Apparatus (ASN) plays a key role in administering government and public services in a country. ASN plays a role in managing resources and providing services to the community. Therefore, ASN performance has a significant impact on government efficiency, effectiveness, and accountability.

The arrangement of these resources needs to be pursued gradually and continuously through increasing employee discipline. Discipline is one of the determining factors of performance. Discipline is a mental attitude that is reflected in actions or behavior regarding the rules or regulations set by the organization in the form of obedience to regulations, obedience to official orders, obedience to working hours, compliance with the use and maintenance of office facilities, and always working according to procedures (Timpe, 2010).

The North Sulawesi Provincial Social Service government agency is no exception, which is required to be able to provide high social services to the community. In accordance with the vision of the North Sulawesi Provincial Social Service which seeks to control community-based social problems, this requires good performance and high integrity in providing services from all employees of the Social Service Office. The Social Service is the technical implementing element of Regional Government in the social sector which is tasked with carrying out regional autonomy authority in the field of social welfare services so that good performance is very much needed. Employee performance is an important factor in companies or government agencies, because employees or staff are the implementing elements and functions of government activities, including service activities. The high and low performance of employees in a company or government agency is influenced by various things, including Intellectual capital and Mastery of Information Technology.

The duties of the North Sulawesi Province Social Service Apparatus are duties and responsibilities that must be carried out well so they require good knowledge and strategies through a human capital management approach. An important factor that must be paid attention to by effective employees is that intellectual capital is necessary. The term Intellectual Capital means more than just the intelligence possessed by an organization, where Intellectual Capital is an ideological process to achieve company/organization goals. Intellectual Capital is the process of creating value through knowledge and information applied to work (Williams in Damar Asih Dwi Rachmawati, 2019).

Factors that influence ASN performance can include aspects such as Human Capital, Relational Capital, Organizational Capital and Utilization of Information Technology (IT). Human Capital includes employee knowledge, skills, and competencies, while Relational Capital is related to the relationships and networks built by ASN in carrying out their duties. Organizational Capital includes systems, procedures, and organizational culture that support performance, while the use of IT has an important role in increasing efficiency and effectiveness at work.

In order to improve ASN performance, it is important to identify factors that have a significant impact on their performance. A deep understanding of these factors can help in designing better policies, developing relevant training programs, and improving organizational management systems. To achieve competent (quality) human resources requires the formation of human capital . This formation is done by obtaining a number of people who have strong character so that they can be used as important capital in development. This character is in the form of the level of expertise and level of education of the community (Idris, 2018). See table 1.

Years of service	Amount
<5 years	0 people
5-10 Years	11 people
10-15 years	25 people
>15 years	54 people

Table 1. Work Period

Data Source: Nominative DUK Secretariat of the North Sulawesi Province Regional Social Service Apparatus Division 2022

Based on work experience, the average apparatus at the Regional Social Service is considered very experienced in their work because most have served more than 15 years as ASN. This is based on the fact that the Regional Social Service currently has a state civil apparatus divided into; Secretariat 17 people, Social Rehabilitation Sector 12 people, Social Protection and Security Sector 11 people, Social Empowerment Sector: 9 people, Social Handling Sector for the Poor 8 people. Based on the average work experience in the Social Service, they are considered very experienced in their work because most have served more than 15 years as ASN.

The Regional Social Service currently has a state civil apparatus divided into; Secretariat 17 people, Social Rehabilitation Sector 12 people, Social Protection and Security Sector 11 people, Social Empowerment Sector: 9 people, Social Handling Sector for the Poor 8 people. Organizational performance is greatly influenced by the use of information technology from an organization's employees. With the application of technology, organizations will experience changes in management systems, from traditional systems to contemporary management systems.

Information technology is related to service, this is because one of the dimensions of service capacity is service speed (Parasuraman et al., in Tjipto and Chandra, 2019), where this dimension can

be linked to information technology. With the existence of information technology, the services provided, especially in service organizations, will be faster and more accurate. See table 2.

Able to use computers/have taken courses	Amount
Operating a Computer	2 persons
Using the internet	50 people
Туре	12 people
Unbiased	26 people

Table 2.	Ability	to Use a	computer
----------	---------	----------	----------

Data Source: North Sulawesi Province Regional Social Service Apparatus Secretariat, 2022.

Human capital will not necessarily be able to produce good and reliable performance if it is not supported by information technology. From the data above, it can be seen that ASN in the Regional Social Service environment is more likely to be able to use a computer, at least able to use the internet and type reports. The Central Government and Regional Governments are obliged to develop and utilize advances in information technology to improve the ability to manage government, apart from that, by using information technology, one of which is computers, in calculating and compiling reports, reports will be faster, more accurate and consistent than manual systems.

Reality shows that in the North Sulawesi Province Social Service ASN, various problems were found, especially those caused by various rapid developments. The main problem currently faced by ASN Social Services is that there are still many government officials or civil servants who have low competence or performance, especially when related to the workload and tasks given to them. The indication is that the lack of ability of government officials to carry out the tasks assigned to them and the lack of ability of officials to master technology has resulted in slow service delivery. See table 3.

No	Strategic target	Performance Indicators	Target	Realization	Achievements
1	Decreasing Number of	Percentage of Number of	4.56%	92.4%	2029.4%
	People with Social	People with Social			
	Welfare Problems	Welfare Problems			
2	Development of Social	Percentage of Total Social	10%	8.7%	87%
	Welfare Potential	Welfare Potential (PSKS)			
	Capacity (PSKS) in	in the implementation of			
	implementing social	social welfare			
	welfare				

Table 3. Achievement of Social Service Performance Targets

Data Source: LKIP North Sulawesi Province Regional Social Service 2022

Based on the table above, it can be clearly seen that some of the performance results of the Social Service were achieved or even exceeded, but some were not achieved in their entirety. As a logical

consequence of the low technical work capacity of government officials, this results in low work capacity of these officials. Concretely, this can be observed from the implementation of tasks which tend to take too long so that work piles up. This inertia is caused by inadequate human resource capacity and use of information technology by employees which results in, among other things, low community participation.

Previous research from Muh. Thahrim and Maeda Pinoa (2018) regarding the influence of Human Capital on the Performance of Environmental Service Employees explain that there is a significant influence, as well as research by Livany Putri and Siaw Lie (2022) regarding the influence of the Use of Technology and Intellectual Capital on satisfaction and performance as mediators in obtaining things. the same thing, this is the reference for researchers to research and combine variables to measure ASN performance in the North Sulawesi Provincial Social Service. Through this research, a detailed analysis will be carried out regarding the influence of Human Capital, Relational Capital, Organizational Capital, and IT Utilization on ASN performance. It is hoped that the results of this research will provide valuable insights for better ASN management policies and practices, as well as contribute to improving public services and overall country development. Judging from these conditions, there are consequences that must be fulfilled by the North Sulawesi Provincial Social Service ASN, so that they are better able to keep up with the increasing volume of work through increasing human resource capacity and better information technology.

Based on the problems described above, the researcher conducted research with the title "The Influence of Human Capitan, Relational Capital, Organizational Capital, and the Use of Information Technology on the Performance of ASN in the Regional Social Service of the North Sulawesi Provincial Government." Formulation of the problem is 1. Does Human Capital influence the performance of ASN for the Regional Social Service of North Sulawesi Province? 2. Does Relational Capital influence the performance of ASN of the Regional Social Service of North Sulawesi Province? 3. Does Organizational Capital influence the performance of the North Sulawesi Province Regional Social Service ASN? 4. Does the use of Information Technology affect the performance of the North Sulawesi Province Regional Social Service ASN? 5. Human Capital Capacity, Relational Capital, Organizational Capital, and the Use of Information Technology influence the performance of ASN of the Regional Social Service of North Sulawesi Province? Research purposes is 1. Analyzing the influence of Human Capital on the performance of ASN Regional Social Services of North Sulawesi Province. 2. Analyzing the influence of Relational Capital on the performance of ASN for the Regional Social Service of North Sulawesi Province. 3. Analyzing the influence of Organizational Capital on the performance of ASN of the Regional Social Service of North Sulawesi Province. 4. Analyzing the influence of the use of Information Technology on the performance of the North Sulawesi Province Regional Social Service ASN. 5. Analyzing the influence of Human Capital Capacity, Relational Capital, Organizational Capital, and Use of Information Technology on the performance of ASN Regional Social Services of North Sulawesi Province.

METHODS

From the framework above, a research paradigm can be created to describe the relationship between independent variables, namely Human Capital, Relationship Capital, Organizational Capital and Use of Information Technology as the independent variable, while Performance is the dependent variable. This research paradigm can be described as figure 1.



Figure 1. Research Model

Research Hypothesis

Based on the framework above, the hypothesis in this research is as follows:

- H₁ : *Human Capital* has a positive effect on the Performance of ASN of the Regional Social Service of the North Sulawesi Provincial Government.
- H₂ : The use of Information Technology has a positive effect on the Performance of ASN for the Regional Social Service of North Sulawesi Province.
- H₃. : Relational Capital has a positive effect on the Performance of ASN for the Regional Social Services of North Sulawesi Province.
- H₄ : Organizational Capital has a positive effect on the performance of ASN for the Regional Social Service of North Sulawesi Province .
- H₅ : Human Capital, Relational Capital, Organizational Capital and the Use of Information Technology have a positive effect together on the Performance of ASN of the Regional Social Service of North Sulawesi Province.

Research design

This research was conducted using a quantitative approach. Quantitative research methods, used to research certain populations or samples, data collection using research instruments, quantitative or

statistical data analysis with the aim of testing predetermined hypotheses. The design of this research is *ex post facto research*, namely research conducted to examine events for which data already exists and to determine the factors that gave rise to these events. Based on the level of explanation, it includes associative research, namely to determine the relationship between two or more variables. The approach used in this research is a quantitative approach that analyzes data using statistical tools in the form of numbers.

This research looks for a causal relationship or influence between the *Independent Variables* (X_1) *is Human Capital,* (X_2) is *Relational Capital,* (X_3) *is Organizational Capital,* (X_4) Utilization of Information Technology on the Dependent variable (Y) ASN Performance in the Provincial Regional Social Service North Sulawesi.

Research Objects and Time

This research was conducted at the Regional Social Service of North Sulawesi Province, this research will be carried out between October and November 2023

Population and Sample

The research respondents were all ASNs from the Regional Social Service of North Sulawesi Province, totaling 144 people.

Method of collecting data

Questionnaire

A questionnaire or questionnaire is a data collection tool by asking questions which are answered by the respondent. The questionnaire was chosen because it is an efficient data collection mechanism to find out exactly what is needed and how to measure the variables of this research.

Documentation

Collecting data by means of documentation is to collect data related to research about the organization/company being studied. The data sought is the profile of North Sulawesi Province.

Researcher Instrument Scale. A research instrument is a measuring tool used to measure a phenomenon and produce the information needed in research. The instrument used in this research was a questionnaire. The questionnaire contains statements that will be submitted to employees to obtain information regarding the variables in the research. The scoring used in this research uses a modified *Likert scale*. On a scale for A research instrument is a tool used by researchers to measure natural and social phenomena (Sugiyono, 2019). This research uses a research instrument in the form of a questionnaire. In this research, the measurement scale used by researchers is the *Likert scale*. In this instrument, measurement uses a Likert scale with a score of 1 to 5. The assessment points in the questionnaire for each statement are Very Often (SS), S (Frequently), KK (Sometimes), J (Rarely), TP (Never).

Operational definition

Based on the theories that have been put forward, the operational definition of each variable in this research is as follows:

Employee Performance

Regional Government performance is the result of work achieved by employees with the skills and expertise they possess in carrying out tasks in accordance with their field of work. The success of a company cannot be separated from the role of employees. Good employee work performance will influence the achievement of company goals. Things that managers or leaders need to pay attention to when measuring Regional Government Performance are the quality and quantity of employee work, efficiency, HR capacity, honesty and creativity. Employees who excel with high performance are influenced by several factors including internal factors and external factors. According to Dwiyanto (2006) it is not enough to assess the performance of public bureaucracy using indicators attached to the bureaucracy, such as efficiency and effectiveness, but must also be seen from indicators attached to service users, such as service user satisfaction, accountability and responsibility.

Referring to the opinions above, in performance measurement the organization should be able to determine what aspects are the topic of measurement. Several components of performance measurement will be used as indicators in this research.

In connection with this, in this research, to measure performance (Y), researchers will use several Nurjaya (2021) indicators, as follows: as follows:

- a. Quality.
- b. Quantity.
- c. Cooperation.
- d. Initiative.
- e. Reliability
- f. Responsibility

Human Capital

Human Capital is the expertise, abilities, skills and knowledge that a person has. Human Capital is capital owned by the company, as human resources). The Human Capital variable indicator (*X1*) is seen from *Personality, Skill, Experience, Commitment and Education* (Divianto in Patmawati, 2017).

Relational Capital

Relational Capital is a harmonious relationship or association network that a company has with its partners, whether from reliable and quality suppliers, from customers who are loyal and satisfied with the company's services, from the company's relationship with the government and with local communities. The main theme of *Relational Capital* is the level of mutual trust, respect and friendship that arises from close interactions between internal and external partners (Bontis et al, 2018). Relational capital indicators (X2) consist of: *stakeholder relations, corporate reputation, distribution channels, environmental activities,* and *social networks* (Marr and CIMA in Patmawati, 2017).

Organizational Capital

Organizational capital is the facilities and infrastructure that support employees to create optimum performance. This is because organizations with overall organizational capital will have a culture of sportsmanship that allows individuals to try new things, learn them, and be ready to fail (Bontis et al., 2018). In addition, *organizational capital* is a critical *link that allows intellectual capital* to be measured at the organizational level of analysis (Bontis et al., 2018). If an organization has systems and procedures to carry out good activities, then intellectual capital as a whole will be able to reach its fullest potential, so that the organizational performance achieved will also be maximal. *Organizational/Structural capital* as a mediator and facilitator of human capital empowerment (strategic HR) through a process of knowledge transformation-value creation, has the ability to significantly influence the improvement of individual employee performance (SDMS) so that they are able to achieve effective performance, assuming that the availability of infrastructure and supportive financing.

The indicators in *organizational capital* (X3) use the Hermawan indicators in Patmawati (2017), namely: management *processes, information-technology systems, organizational routines, corporate procedures*, and *corporate culture*.

Utilization of IT

Utilization of IT is an energy that arises within a person so that it encourages him to work according to the tasks given with a sense of responsibility in order to achieve company goals. The level of integration of information technology in the implementation of accounting tasks. In utilizing IT, equipment/devices are needed that can be used to obtain information. According to Sutarman (2019) the components of Information Technology are as follows: *Hardware* (Hardware) A collection of equipment such as *processors*, monitors, *keyboards* and printers that receive data and information, process the data and display the data. *Software* (Software) A collection of computer programs that enable hardware to process data. *Data Base* (Database) A collection of interconnected and organized files or a collection of records that store data and the relationships between them. *Network* (network and communication facilities) A connected system that supports the sharing of resources between different computers.

People The most important element in information technology, including the people who work using its output. Utilization of Information Technology (X4) is a person's behavioral attitude in using information technology to complete tasks and improve performance. Information technology includes computers and networks. Computers consist of two large parts, namely *software* and *hardware*. A network is a system that connects computers to one another so that they can interact or exchange data. The variable indicator of Information Technology Utilization (X4) is seen from the use of computers and networks (Sutarman, 2019). See table 4.

	Table 4. Research instruments			
No	Variable	Definition	Indicator	

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

1	Human Capital	Human Capital is capital owned by the	Perconality
1	(X_1)	company as human resources) The Human	Skille
	(211)	Capital variable indicator $(X1)$ is seen from	Fynerience
		Personality Skill Experience Commitment	Commitment
		and Education (Divianto in Patmawati 2017)	Education
n	Polational	The main theme of <i>Palational Capital</i> is the	Stakaholdar relations
Z	Conital (Ya)	lovel of mutual trust respect and friendship	sorporate reputation
	Gapital (A2)	that arises from aloss interactions between	Distribution shannals
		internal and external partners (Bantia et al	
		2018) <i>Bolational capital</i> indicatory consist of	
		2018). Relational capital indicators consist of.	Social network
		distribution channels environmental estivities	
		and appial networks (Marr and CIMA in	
		Patmawati 2017)	
3	Organizational	The indicators in <i>organizational capital</i> use the	management processes.
-	Canital (X3)	Hermawan indicators in Patmawati (2017).	information-technology system
	Cupital (11)	namely: <i>management processes, information-</i>	organizational routines
		technology systems, organizational routines.	corporate procedures
		corporate procedures, and corporate culture.	corporate culture
4	Utilization of	Information technology includes computers	Computer Use
	Information	and networks. Computers consist of two large	Network Usage
	Technology (X ₄)	parts, namely <i>software and</i> hardware. A	0
	07 ()	network is a system that connects computers to	
		one another so that they can interact or	
		exchange data. The variable indicator for the	
		Use of Information Technology (X2) is seen	
		from the use of computers and networks.	
		Sutarman (2019)	
5	Employee	To measure performance, researchers will use	Quality
	Performance (Y)	several Nurjaya (2021) indicators as follows: as	Quantity
		follows: a. Quality. b. Quantity. c. Cooperation.	Cooperation
		d. Initiative. e. Reliability f. responsibility.	Initiative
			Reliability
			Responsibility

Data analysis technique

The results of the questionnaire/questionnaire given to ASN at the Regional Social Service of North Sulawesi Province were processed using SPSS 22.0 *software* to be analyzed using multiple regression. According to Sugiyono (2019), data analysis is the process of systematically searching and compiling data obtained from interviews, field notes and other materials, so that it can be easily understood, and the findings can be informed to other people. The data analysis technique used in this research is multiple linear regression analysis. *linear regression* analysis is used to research more than

one *independent variable*. According to Ghozali (2018), multiple linear regression analysis is used to determine the direction and how much influence the independent variable has on the dependent variable. Before carrying out analysis and testing on the research structure model, it is necessary to test the measurement model, through validity and reliability tests.

Instrument Test

Before using a questionnaire for research, the questionnaire must be tested first. Instrument testing is carried out to find out whether the instrument prepared is a good result because whether the instrument is good or bad will influence whether the data is correct or not and determines the quality of a study. A good research instrument must meet two important requirements, namely validity and reliability.

a. Validity Test

Validity Test is used to measure the level of validity or truth of an instrument. An instrument is said to be valid if it is able to measure something that is to be measured and can use the data of the variables studied appropriately. The price *rhitung* is then consulted with *rtabel* at a significance level of 5%, namely 0.61 with N=144. If *rhitung* is greater than or equal to *rtabel* then the instrument item in question is valid. However, if *rhitung* is smaller than *rtabel* then the instrument item in question is invalid. Validity testing also uses SPSS Statistics version 22.0

b. Reliability Test

Instrument reliability testing is used to determine the level of constancy of an instrument in measuring what it wants to measure. Reliability testing is carried out after the statements in the questionnaire have validity.

obtained results of the calculation of Instrument r 11 are then interpreted using the table in the guide to provide an interpretation of the correlation coefficient. Guidelines for providing correlation coefficients can be seen in Table 5.

Coefficient Interval	Relationship Level
0.00-0.199	Very weak
0.20-0.399	Weak
0.40-0.599	Currently
0.60-0.799	Strong
0.80-1000	Very strong

Table 5. Guidelines for providing interpretation of correlation coefficients

version 22 shows that the questionnaire used can be said to be reliable.

Classic Assumption Test

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

Before being analyzed using regression, an analysis prerequisite test is first carried out. The analysis prerequisite test in this research is used to determine whether the data collected meets the requirements for analysis

a. Normality test

Before the data is processed using parametric and non-parametric statistical tests, it must be tested for normality. Parametric statistics cannot be used if the data is not normal. Testing for abnormal data can be done with non-parametric statistics. To determine whether the data is normally distributed or not, a normality test was used with the Kolmorgotov Smirnov formula using the SPSS Statistics version 22 program. The test criteria are if the significance is > 0.05 then the data is declared normal and conversely if the significance is < 0.05 then the data is declared abnormal.

The results of calculations were carried out using SPSS and the significance level was 5%. If the Asymp Sig (1- *tailed*) calculation is less than or equal to 0.05 then the data is not normally distributed and if it is greater than it is declared to be normally distributed.

b. Linearity Test

The linearity test is intended to determine whether each independent variable has a linear relationship or not with the dependent variable. The criteria used are if the calculated F is greater than the F table then the data is said to be non-linear with a significance level of 5%. On the other hand, if the calculated F is smaller or equal to the F table at a significance level of 5% then the independent variable and the dependent variable are said to be linear.

c. Multicollinearity Test

The multicollinearity test is used to fulfill the requirements of multiple regression analysis, namely to determine the occurrence of multicollinearity in the relationship between independent variables. Multicollinearity occurs if the correlation coefficient between independent variables is more than 10.00 and if it is less than or equal to 10.00 then multicollinearity does not occur.

d. Heteroscedasticity Test

The heteroscedasticity test aims to test whether in the regression model there is inequality of variance from the residuals of one observation to another. If the variance from the residual from one observation to another is constant, it is called homoscedasticity and if it is different, it is called heteroscedasticity. A good regression model is a model in which heteroscedasticity does not occur (Ghozali, 2018). To determine heteroscedasticity, you can use the Glejser test. The basis for decision making in this test is that if the significance value is \geq 0.05 then it can be concluded that there is no heteroscedasticity problem, but conversely if the significance value is <0.05 then it can be concluded that 25 heteroscedasticity problems have occurred.

Test the Research Hypothesis

The next stage is to test the research hypothesis, namely the multiple regression analysis model, in this research it means that in a regression equation there is one dependent variable and more than one independent variable (X1) *Human Capital*, (X2) *Relational Capital*, (X3) *Organizational Capital*,

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

(X4) Utilization of Information Technology on the Dependent variable (Y) ASN Performance in the Regional Social Service of North Sulawesi Province.

Y = α + β1X1 + β2X2 + β3X3 + β4X4 + e. (1)

Information:

- α = intercept, constant which is the average of the Y values when these values are X1, X2, X3, and X4
- β 1, β 2, β 3, β 4 = Regression coefficient of each independent variable
- e = Standard Error, shows the level of fluctuation of the estimator or statistic.
- Y = ASN performance
- X1 = Human Capital

X2 = *Relational Capital*

- X3 = Organizational Capital
- X4 = Utilization of Information Technology

This test is needed to determine whether there is a significant influence between the independent variables (*Human Capital, Relational Capital, Organizational Capital*, IT Utilization) on the dependent variable (ASN Performance) partially or simultaneously using the t-statistical test and the f test (*Goodness of Fit*)

Determination Coefficient Test (R²)

The coefficient of determination test, which is also known as the Test R^2 , has the aim of measuring the extent to which the independent variable is able to explain variations in the dependent variable, either partially or as a whole. According to Ghozali (2018:179), the coefficient of determination is used to test the level of suitability of the regression model. The coefficient of determination has a value ranging from zero to one ($0 < R^2 < 1$). When the value R^2 is small, this indicates that the ability of the independent variables to explain variations in the dependent variable is limited. However, if the value R^2 is close to one, this indicates that the independent variables provide almost all the information needed to predict variations in the dependent variable.

T-statistic test (Partial)

The hypothesis test used in this research is the Partial Test (t Test). The t test is used to partially test the influence of each independent variable used in this research on the dependent variable (Ghozali, 2018). The t test is a temporary answer to the problem formulation, namely asking about the relationship between two or more variables (Sugiyono, 2018).

A hypothesis testing design is used to determine the correlation of the two variables studied. In the t-test to test the influence of each independent variable on the dependent variable, the following criteria are used:

- H₀: β1, β2, β3, β4 = 0; meaning *Human Capital*, *Relational Capital*, *Organizational Capita* l, IT Utilization, has the least influence on ASN Performance in the Regional Social Service of North Sulawesi Province.
- H1: β1, β2, β3, β4 ≠ 0; meaning *Human Capital*, *Relational Capital*, *Organizational Capital*, IT Utilization, there is a positive influence on the performance of ASN in the Regional Social Service of North Sulawesi Province.

The basis for decision-making can be seen in the *coefficient table* by looking at the sig value, where:

- 1. If it is significant > 0.05 then H_0 is accepted and H_1 is rejected, meaning that the independent variable has no significant effect on the dependent variable.
- 2. If it is significant <0.05 then H_0 is rejected and H_1 is accepted, meaning that the independent variable has a significant effect on the dependent variable.

F test (model feasibility test)

This test was carried out to see whether the model being analyzed had a high level of model suitability, namely that the variables used were able to explain the phenomenon being analyzed. The F test is carried out to see the influence of the independent (free) variables together on the dependent (bound) variable (Ferdinan, 2013). Simultaneous significant tests can be carried out by observing the significant value of F at the α level used (this study uses an α level of 5%). The analysis is based on a comparison between the significance value of 0.05 where the conditions are as follows:

- 1. If the significance of F < 0.05 then H_0 is rejected, which means that the research equation model is feasible.
- 2. If the significance of F > 0.05, then H_0 is accepted, namely this equation model is not feasible. Calculate this test using the SPSS 22 for Windows application.

RESULTS AND DISCUSSION

Data Analysis Results

Analysis of data taken based on a questionnaire with the same sample as the population, namely 144 people, all ASN in the Regional Social Service of North Sulawesi Province, consisting of 36 men and 108 women.

Validity Test Results

The results of the validity test of the research instrument using *the software in statics program for social science* (SPSS 25*)* are summarized in table 6.

Table 6. Validity Test Results

Variable	Statement	Person Correlation	Sig	Alpha	Status
	X1.1	0.849	0.000	0.05	Valid
	X1.2	0.925	0.000	0.05	Valid
\mathbf{X}_1	X1.3	0.888	0.000	0.05	Valid
	X1.4	0.818	0.000	0.05	Valid
	X1.5	0.871	0.000	0.05	Valid
	X2.1	0.879	0.000	0.05	Valid
	X2.2	0.879	0.000	0.05	Valid
X2	X2.3	0.886	0.000	0.05	Valid
	X2.4	0.859	0.000	0.05	Valid
	X2.5	0.886	0.000	0.05	Valid
	X3.1	0.847	0.000	0.05	Valid
	X3.2	0.881	0.000	0.05	Valid
X3	X3.3	0.833	0.000	0.05	Valid
	X3.4	0.817	0.000	0.05	Valid
	X3.5	0.863	0.000	0.05	Valid
	X4.1	0.848	0.000	0.05	Valid
	X4.2	0.897	0.000	0.05	Valid
v	X4.3	0.944	0.000	0.05	Valid
\mathbf{X}_{4}	X4.4	0.904	0.000	0.05	Valid
	X4.5	0.908	0.000	0.05	Valid
	X4.6	0.909	0.000	0.05	Valid
	Y.1	0.915	0.000	0.05	Valid
	Y.2	0.906	0.000	0.05	Valid
V	Y.3	0.911	0.000	0.05	Valid
ĭ	Y.4	0.927	0.000	0.05	Valid
	Y.5	0.901	0,000	0.05	Valid
	Y.6	0.916	0,000	0.05	Valid

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

Data Source Processed SPSS 25 (2023)

Based on table 6, the results of the questionnaire validity test on 144 respondents are explained as follows;

- 1. The Human Capital variable (X₁) from 5 statement items (X₁.1-X₁.5) obtained the lowest correlation value for item X₁.4 = 0. 818 with a significance value = 0.000.
- 2. The Relational Capital variable (X₂) from 5 statement items (X₂.1 X₂.5) obtained the lowest correlation value for item X₂.4 = 0.85 9 with significance value = 0.000.
- 3. The Organizational Capital variable (X₃) from 5 statement items (X₃.1 X₃.5) obtained the lowest correlation value for item X₃.4 = 0.817 with a significance value = 0.000.
- 4. The IT Utilization variable (X₄) from the 6 statement items (X₄.1 X₄. 6) obtained the lowest correlation value for item X₄.1 = 0.848 with significance value = 0.000.
- 5. The ASN Performance Variable (Y) from 6 question items (Y.1 Y.6) obtained the lowest correlation value for item Y.5 = 0.901 with a significance value = 0.000

Based on these results it can be concluded that all question items for each variable in the questionnaire are valid because the correlation value is > 0.1637 in the r_{table} and n 144 and also a significance value <0.05.

Reliability Test Results

Next, reliability testing was carried out using the SPSS program based on the *Cronbach's Alpha value.* A questionnaire can be said to *be reliable if it has a Cronbach's Alpha* reliability coefficient of 0.6 or more. The results of reliability testing for all variable items are shown in table 7.

	Table 7. Reliability Results			
Variable	Cronbach's Alpha	Information		
X1	0.922	Reliable		
X2	0.933	Reliable		
X3	0.903	Reliable		
X4	0.954	Reliable		
Y	0.960	Reliable		
0				

Source processed SPSS 25 (2023)

Based on the results of reliability testing in table 7, it is known that all instrument items have a *Cronbach' Alpha value* of more than 0.6. This means that all items are reliable. Thus, the entire statement (questionnaire) can be used for research.

Normality Test Results

The normality test aims to test whether in the regression model, the dependent and independent variables have a normal distribution or not. In this research the normality tests used are histogram graphs, one-sample *Kolmogorov-Sminov Test*, and *Normal probability plot* which in this research can be seen in figure 2.



Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang



Figure 7, shows that the graph is bell-shaped and does not skew to the left or skew to the right, so it means that the data is with The bell-like pattern shows that the data in this study is normally distributed.

The statistical analysis used to test this research hypothesis uses product moment correlation analysis techniques and multiple linear regression. meet the requirements of the analytical tests used. The method used in the normality test uses the Kolmogorof-Smirnov *method* using the SPSS version 25 program with the One-Sample Kolmogrof-Smirnov Test formula as follows in table 8.

Table 8. Normality Test Results Using Kolmogorov-Smirnov Analysis Test

		Unstandardized
		Residual
Ν		144
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	3.55826099
Most Extreme Differences	Absolute	.119
	Positive	.080
	Negative	119
Test Statistic		.119
Asymp. Sig. (2-tailed)		.100 ^c
a. Test distribution is Norma	al.	

One-Sample Kolmogorov-Smirnov Test

b. Calculated from data.
c. Lilliefors Significance Correction.
Source: Data processed by SPSS 25 (2023)

The test criteria taken are based on probability values using the IMB SPSS Statistics 25 application. If the significance value (sig) is > 0.05, then the research data is normally distributed. Conversely, if the significance value (sig) <0.05, then research data is not normally distributed. The significance value (sig) shows 0. 1 00> 0.05, so this means that the frequency distribution comes from a normally distributed population. The normality test results can also be seen from the Normal P-Plot image below. It should be reminded that the normality assumption referred to in the classic assumption of the Standardized Residual Regression approach is the residual (data) formed by a linear regression model that is normally distributed, not normally distributed or not using the Normal PP Plot approach. This can be done by looking at the distribution of points in the image. If the distribution of the points is away from the line then it is not normally distributed.

The regression model is said to have a normal distribution if the plotting data (dots) that depict the actual data follow a diagonal line (Imam Ghozali, 2011). See figure 3.



Figure 3. Normal PP Plot Graph of Normality Test Results *Source.* Data processed SPSS 25 (2023)

Figure 3 shows that *the Normal PP of Regression Standardized Residual graph* describes the distribution of data around the diagonal line and the distribution follows the direction of the diagonal line of the graph. then the regression mode used in this study meets the Normality assumption. The

graph shows that there is no clear pattern and the points are spread above and below the number 0 on the Y axis, so there is no heteroscedasticity.

Multicollinearity Test Results

Imam Ghozali (2018) explains that there are no symptoms of multicollinearity if the tolerance value is < 1.00 and the VIF value is < 10.00. The higher the VIF value, the more serious the multicollinearity problem. Imam Ghozali (2018) explains that there are no symptoms of multicollinearity if the tolerance value is < 1.00 and the VIF value is < 10.00. The higher the VIF value, the more serious the multicollinearity problem. See table 9.

Coefficie	ents ª			
		Collinearity St	atistics	
Model		Tolerance	VIF	
1	(Constant)			
	\mathbf{X}_1	,352	2,845	
	X2	,276	3,626	
	X3	,506	1,976	
	X4	,223	4,488	
a. Depen	ident Variable: Y			

Source: Data processed by SPSS 25 (2023)

The results in table 9 show that the multicollinearity test is as follows:

- 1. The Human Capital variable (X₁) has a *Tolerance value* of 0.352 and a VIF value of 2.845, which means the Tolerance value is <1.00 and the VIF value is <10.00, so it is stated that there are no symptoms of multicollinearity.
- 2. The Relational Capital variable (X₂) has a Tolerance value of 0.2 76 and a VIF value of 3.626, which means a Tolerance value < 1.00 and a VIF value < 10.00, so it is stated that there are no symptoms of multicollinearity.
- 3. The Organizational variable (X₃) has a Tolerance value of 0.506 and a VIF value of 1.976, which means the Tolerance value is <1.00 and the VIF value is <10.00, so it is stated that there are no symptoms of multicollinearity.
- 4. The IT Utilization variable (X₄) has a Tolerance value of 0.223 and a VIF value of 4.488, which means the Tolerance value is <1.00 and the VIF value is <10.00, so it is stated that there are no symptoms of multicollinearity.

Heteroscedasticity Test Results

Heteroscedasticity does not occur if there is no clear pattern (wavy, widening, then narrowing) in the scatterplot image and the points spread above and below the number 0 on the Y axis (Imam Ghozali, 2011). See figure 4.



Figure 4. Heteroscedasticity Test Results Source: Data processed by SPSS 25 (2023)

Figure 4, the results of the heteroscedasticity test, show that in the scatterplots, regression standardized predicted value image, it can be seen that there is no clear pattern and the points are spread above and below the number 0 on the Y axis. This shows that in this study there is no heteroscedasticity.

Multiple Linear Regression Analysis

Based on the regression results of data processed using the SPSS version 25 program, the following results were obtained in table 10.

-						
		Unstandardized Coefficients				
Model		В	Std. Error			
1	(Constant)	-1,555	1,530			
	X_1	,065	,081			
	X2	,315	,090			
	X3	,146	.103			
	X4	,634	,078			
a. Dependent Variable: Y						

Table 10. Results of Multiple Linear Regression Analysis

International Journal of Information Technology and Education (IJITE) Volume 3, Number 1, December 2023

e-ISSN: 2809-8463

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

Source: Data processed by SPSS 25 (2023)

Based on the results from table 10, it can be seen that the regression equation formed $Y = -1,555 + 0,065 X_1 + 0,315 X_2 + 0,146 X_3 + 0,634 X_4 + e$

- 1. The constant value (α) is 1,555, meaning that if the independent variables, namely X₁, worth 1, 555.
- 2. The regression coefficient value for the Human Capital variable (X1) is 0.065, which means that for every increase in Human Capital by 1, there will be an increase in ASN performance at the North Sulawesi Province Regional Social Service with a value of 0.065 assuming the other variables are constant.
- 3. The value of the Relational Capital regression coefficient (X₂) is 0.315, which means that for every increase in Communication by 1, there will be an increase in ASN performance at the North Sulawesi Province Regional Social Service with a value of 0.315, assuming the other variables are constant.
- 4. The regression coefficient value of the Organizational Capital variable (X₃) is 0.146, which means that for every increase in Communication by 1, there will be an increase in ASN performance at the Regional Social Service of North Sulawesi Province with a value of 0.146, assuming the other variables are constant.
- 5. The regression coefficient value of the IT Utilization variable (X4) is 0.634, which means that for every increase in Communication by 1, there will be an increase in ASN performance at the North Sulawesi Province Regional Social Service with a value of 0.6 34, assuming the other variables are constant.

Correlation and Determination Coefficient Results



 Table 11. Determination Results

a. Predictors: (Constant), X4, X3, X1, X2

b. Dependent Variable: Y

Sumber: Data diolah SPSS 25 (2023)

Based on the results of table 11 with the help of the SPSS version 25 program, it can be seen that there is a relationship or correlation between $X_1, X_2, __$ The results of the correlation coefficient or Rare 0.909, this shows that the relationship between X_1 , ASN performance at the North Sulawesi Province Regional Social Service has a correlation of 90.9%, and it can be seen that the coefficient of determination value is found at the Adjusted R Square value of 0.820.

This coefficient of determination value means that the ability of the independent variable to explain the dependent variable is 82.0% the remaining 18.0% explained by other variables not discussed in this study. It can also be seen that the result of the Determination Coefficient or R square is 0.825 which shows that 82.5% Employee performance is influenced by variables X₁, X₂, X₃, and influenced by other variables that were not examined in this study.

Hypothesis Testing Results

The results of simultaneous hypothesis testing (F Test) can be seen in table 12.

		A	NOVA	a		
		Sum of				
Model		Squares	df	Mean Square	F	Sig.
1	Regression	8559.383	4	2139,846	164,280	,000 ^ь
	Residual	1810,555	139	13,026		
	Total	10369.938	143			

Table 12. Simultaneous Test Results (F Test)

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

Source: Data processed by SPSS 25 (2023)

Based on the test results in table 5.8, it can be seen that it is F_{hitung} 164,280 with a value F_{tabel} of 2,437 so that the value is $F_{hitung} > F_{tabel}$ or 164,280 > 2,437 and the significance level is 0.000 < 0.05, so it can be concluded that the variables X₁, North Sulawesi Province Regional Social Service, So Hypothesis H₄ can be accepted.

The results of partial hypothesis testing (t test) can be seen in table 13.

Table 13. Significance Test Results (t Test) Coefficients^a

		Unsta	ndardized	Standardized		
		Coe	fficients	Coefficients		
Model		В	Std. Error	Beta	t	Sig.
1	(Constant)	-1.555	1.530		-1.017	.311
	\mathbf{X}_1	.065	.081	.048	2.797	.027
	X2	.315	.090	.237	3.508	.001
	X3	.146	.103	.070	2.410	.001
	X4	.634	.078	.612	8.149	.000

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

a. Dependent Variable: Y

Sumber: Data diolah SPSS 25 (2023)

- 1. The degree of freedom (df) value uses the formula (df = n k). From the existing data, the value df = 144 5 = 139 can be obtained. So, value. Df = 139. In the *coefficients* table 13, the t_{tabel} significant value t_{hitung} of _ _ _
- 2. the coefficients table 13, the significant value t_{hitung} of t_{tabel}
- 3. the coefficients table 13, the significant t_{tabel} value t_{hitung} of
- 4. In the coefficients table 13, the significant value t_{hitung} of t_{tabel} So Hypothesis H₄ can be accepted.

CONCLUSION

Research conducted at the Regional Social Service of North Sulawesi Province. In an effort to analyze the influence of Human Capital, Relational Capital, Organizational Capital, and IT Utilization on ASN performance. So the following conclusions can be drawn: 1. Partially, Human Capital has a positive and significant effect on the performance of ASN at the Regional Social Service of North Sulawesi Province. 2. Partially, Relational Capital is positive and significant on ASN Performance at the Regional Social Service of North Sulawesi Province. 3. Partially, Organizational Capital has a positive and significant effect on ASN Performance at the Regional Social Service of North Sulawesi Province. 4. Partially, the use of IT has a positive and significant effect on the performance of ASN at the Regional Social Service of North Sulawesi Province. 5. Human Capital, Relational Capital, Organizational Capital, and IT Utilization together have a significant effect on ASN Performance at the Regional Social Service of North Sulawesi Province.

Suggestion

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

Suggestions that can be given in this research are that in the future the Social Service can carry out strategic actions, among others

- 1. Training Program Development: Design and implement training programs that focus on improving Human Capital, such as improving ASN technical and managerial skills.
- 2. Improve Collaboration and Communication: Encourage initiatives to increase Relational Capital, such as facilitating social activities, workshops or training that can strengthen teamwork and collaboration between ASNs.
- 3. Organizational Structure Optimization: Assess and, if necessary, optimize the organizational structure to ensure that Organizational Capital can better support ASN performance. This may involve reviewing and adjusting functions and responsibilities.
- 4. Increased IT Utilization: Encourage the development and implementation of more innovative and efficient IT solutions. This may include advanced training on the use of IT tools and applications relevant to the ASN's duties.
- 5. Recognition and Reward System: Establish appropriate recognition and incentive systems to encourage high performance. This may include awards, promotions, or other recognition for outstanding achievements and contributions.
- 6. Evaluation of HR Policies: Evaluate and optimize existing human resources (HR) policies, such as recruitment, placement and performance evaluation. Ensure that the policy supports optimal Human Capital development.
- 7. Socialization of Research Results: Communicate research results to related parties, including leaders, managers and ASN in the Social Service. This outreach can create awareness and support for necessary changes and improvements.
- 8. Continuous Monitoring and Evaluation: Establish ongoing monitoring and evaluation mechanisms to measure the impact of implementation of proposed changes. This allows for necessary adjustments over time.

REFERENCES

- Adnan Rajak, Muh. Thahrim dan Maeda Pinoa. (2018). Pengaruh Human Capital Dan Kepuasan Kerja Terhadap Kinerja Pegawai Dinas Lingkungan Hidup Kota Ternate. Jurnal Manajemen Sinergi (JMS), Vol. 6, No. 1.
- Agus Dwiyanto, dkk. (2006). Reformasi Birokrasi Publik di Indonesia. Yogyakarta : Gadjah mada University press.
- Amiruddin Idris. (2018). Pengantar Ekonomi Sumber Daya Manusia, Edisi Pertama. Yogyakarta: Deepublish.
- Arifah, Sarrah dan Henny Medyawati. (2011). Analisis Pengaruh Elemen Intellectual Capital Terhadap Kinerja Keuangan pada Industri Perbankan yang Terdaftar di Bursa Efek Indonesia.

- Arisanti, K. D., Santoso, A., & Wahyuni, S. (2019). Pengaruh Motivasi Kerja Dan Disiplin Kerja Terhadap Kinerja Karyawan Pada PT Pegadaian (Persero) Cabang Nganjuk. JIMEK: Jurnal Ilmiah Mahasiswa
- Aziz, A., & Fauzah, Y. N. (2018). Pengaruh Kompensasi Finansial Dan Non Finansial Melalui Motivasi Terhadap Kinerja Karyawan PT. Reska Multi Usaha (Rmu) Cirebon. Jurnal Ekonomi Manajemen, 1(2).
- Budityanto. (2018). Sistem Informasi Manajemen Sumber Daya Manusia, Yogyakarta, Graha Ilmu
- Dale Timpe. (2010). Seri manajemen sumber daya manusia, kinerja/ Performance. Jakarta: Elex Media Kompotindo.
- Dharmaningsih, P. D., Edy Sujana, S. E., Msi, A. K., Herawati, N. T., & AK, S. (2017). Pengaruh sistem informasi akuntansi (sia), human capital, dan budaya organisasi tri hita karana terhadap kinerja organisasi pada satuan kerja perangkat daerah (skpd) dinas di Kabupaten Buleleng. JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Undiksha, 7(1).
- Diat Prasojo, Lantip, Mukminin, Amirul, Nur Mahmudah, F. (2017). Manajemen Strategi Human Capital dalam Pendidikan. In Efikasi Diri dan Pemahaman Konsep IPA dengan Hasil Belajar Ilmu Pengetahuan Alam Siswa Sekolah Dasar Negeri Kota Bengkulu (Vol. 6). https://doi.org/10.1017/CBO9781107415324.004
- Farisi, S., Irnawati, J., & Fahmi, M. (2020). Pengaruh Motivasi dan Disiplin Kerja Terhadap Kinerja Karyawan. Jurnal Humaniora: Jurnal Ilmu Sosial, Ekonomi Dan Hukum, 4(1), 15-33.
- Ghozali, I. (2018). Aplikasi Analisis Multivariate dengan Program IBM SPSS 25. Badan Penerbit Universitas Diponegoro: Semarang
- Kadir, Abdul dan Triwahyuni, Terra Ch. (2018). Pengantar Teknologi Informasi Edisi Revisi. Yogyakarta: Andi.
- Kadir, Abdul. (2018). Pengenalan Sistem Informasi Edisi Revisi. Andi.Yogyakarta.
- Khalique, M., Bontis, N., Shaari, J. A. N. Bin, Yaacob, M. R., & Ngah, R. (2018). Intellectual capital and organisational performance in Malaysian knowledge-intensive SMEs. International Journal of Learning and Intellectual Capital, 15(1), 20. https://doi.org/10.1504/IJLIC.2018.088345
- Lilyana, B., De Yusa, V., & Yatami, I. (2021). Pengaruh Lingkungan Kerja Fisik Dan Kompensasi Non Finansial Terhadap Kinerja Karyawan Bagian Produksi Pada PT. Rudant Maju Selaras. Jurnal Manajemen Mandiri Saburai (JMMS), 5(3), 163-170.
- Livany Putri dan Siaw Lie. (2022). Penganruh Penggunaan Teknologi dan Intellectual Capital Terhadap Keputusan Karyawan dengan Kinerja Perusahaan sebagai Pemediasi.
- Nurjaya, N. 2021. Pengaruh Disiplin Kerja, Lingkungan Kerja Dan Motivasi Kerja Terhadap Kinerja Karyawan Pada PT. Hazara Cipta Pesona. Akselerasi: Jurnal Ilmiah Nasional, 3(1), 60-74.
- Patmawati. (2021). Pengaruh Human Capital Dan Structur Capital Terhadap Kinerja Pegawai Pada Dinas Pariwisata Kabupaten Takalar. Vol. 10 No. 1, Jurnal Bisnis dan Kewirausahaan
- Patmawati, P. (2018). Pengaruh Human Capital, Relational Capital Dan Organizational Capital Terhadap Kinerja Pegawai Dinas Pariwisata, Pemuda Dan Olah Raga Kabupaten Takalar. Doctoral dissertation, STIE Nobel Indonesia.

Lili Mangli, Lucky OH Dotulong, Genita G. Lumintang

- Putri, S. H. (2020). Pengaruh Disiplin Kerja Dan Lingkungan Kerja Terhadap Kinerja Karyawan. Jurnal Manajemen Modal Insani Dan Bisnis (Jmmib), 1(1), 26-39.
- Rachmawati, Damar Asih Dwi. (2019). Pengaruh Intellectual Capital Terhadap Return On Asset (ROA) Perbankan. Erlangga, vol.1 no.1
- Saragih, A. E. (2017). Pengaruh Intellectual Capital (Human Capital, Structural Capital Dan Customer Capital) Terhadap Kinerja Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia. Jurnal Riset Akuntansi & Keuangan, 1-24.
- Sari. (2020). Pengaruh Modal Intelektual Terhadap kinerja bisnis pada ukm di kabupaten sidoarjo (studi empiris pada UKM di Bandung Industri) Nurul Puspita Sari Jurnal Akutansi, Fakultas Ekonomi, Universitas Negeri Surabaya, Indonesia. 8(3).
- Septiani, D. (2018). Implementasi Csr Telkom Divisi Regional Iii Jawa Barat Dalam Mempertahankan Citra. PERPUSTAKAAN.
- Sugiyono. (2018). Metode Penelitian Bisnis (3rd ed.). Bandung: Alfabeta
- Sugiyono. (2019(. Metode Penelitian Kuantitatif, Kualitatif dan R&D. Alfabeta.
- Sukoco, Iwan & Prameswari, Dea. (2017). Human Capital Approach To Increasing Productivity of Human Capital Manajemen AdBispreneur. 2. 10.24198/adbispreneur.v2i1.1292
- Sutarman. (2019). Pengantar Teknologi Informasi. Jakarta: Bumi Aksara
- Tjiptono, F. and Chandra, G. (2019). Service Quality dan Satisfaction. 5th edn. Yogyakarta: Andi
- Warsita, Bambang. (2018). Teknologi Pembelajaran: Landasan & Aplikasinya. Jakarta: Rineka
- Xu, J., and Li, J. (2019). The impact of intellectual capital on SMEs' performance in China: empirical evidence from non-high-tech vs. high-tech SMEs. J. Intellect. Cap. 20, 488–509. doi: 10.1108/JIC-04-2018-0074
- Yohanes, Ricky & Hidayati, Retno. (2019). The Effect Of Human Capital, Entrepreneurship Orientation And Market Orientation On Competitive Advantage (Case Study On Hospitality Industry In Central Java). Jurnal Apresiasi Ekonomi. 7. 247-257. 10.31846/jae.v7i3.234.
- Yuni Kasmawati. (2017). Human Capital Dan Kinerja Karyawan (Suatu Tinjauan Teoritis). Journal of Applied Business and Economics Vol. 3 No. 4