Implementation of Good Governance and Corporate Social Responsibility (CSR) in the Development of Human Resources in MSMEs, Iwul Parung Village on 2020

Nofiar¹, Maswarni², Nurjaya³, Denok Sunarsi⁴, Rofiq Noorman Haryadi⁵

^{1,2,4}Universitas Pamulang, Tangerang Selatan, Banten, Indonesia

dosen01737@unpam.ac.id

Abstract

This study will examine the improvement of the quality of human resources, namely the implementation of good governance and Corporate Social Responsibility in the development of human resources in the environment of MSME actors, especially in Iwul Village, Bogor, Indonesia. CSR (Corporate Social Responsibility) is an activity carried out by a company for social and environmental issues, Human Resource Development is micro and macro. Human Resource Development Macro is a process of improving the quality or human ability in order to achieve development goals nation. The purpose of this study is to find out how the implementation process, Human Resource Development, and to find out the implementation of good governance and corporate social responsibility in developing human resources for SMEs that are already running. The method used is descriptivequalitative and this research explores the role of PT. Semen Gresik (Persero) in developing human resources and small business entrepreneurs through partnership programs. The result of this training is the increasing insight and productivity level of human resources which is improving compared to before the existence of CSR.

Keywords

Good governance; corporate social responsibility; development of human resources.



I. Introduction

Currently, the informal sector is an important part of the formulation of employment policies. The informal sector is an alternative job opportunity that is able to accommodate workers without certain requirements such as education level and work skills. This is one of the main factors that makes it easier for workers to enter this sector and further strengthens its presence as a buffer against excess labor.

In some ways, the informal sector is more adaptable and less bothered by rigid operational management. In the period of national economic crisis, the informal sector, which is adaptive and flexible, still survives and is even able to develop business opportunities compared to large companies. Therefore, MSMEs need to be empowered and developed with an appropriate and good model, formula or form of implementation of Good Governance and CSR. According to UNDP, the term governance denotes a process that positions the people can regulate its economy, institutions and social and political resources not only to be used for development, but also to create cohesion, integrity, and for the welfare of its people. Meanwhile, according to the World Bank, good governance is defined as an implementation of solid and responsible development management that is in line with the principles of democracy and an efficient market, avoiding the possibility of misallocation and investment, and preventing corruption both politically and

³Universitas Suryakancana, Cianjur, Indonesia

⁴Student of Doctoral Program in Management Science, Universitas Pasundan, Indonesia

⁵STEBIS Bina Mandiri, Bogor, Indonesia

e-ISSN: 2615-3076 (Online), p-ISSN: 2615-1715 (Print) www.bircu-journal.com/index.php/birci

email: birci.journal@gmail.com

administratively, implementing budgetary discipline and creating legal and political framework for the growth of business activities. According to Mardiasmo quoted by Ambar, 2011: 22).

Through planning to increase Human Resources in terms of skills and advantages, an MSME product must be very mature, existing and running products can be improved. MSMEs are expected to continue to play an optimal role in tackling unemployment, the number of which tends to increase every year. By absorbing many workers, MSMEs have a strategic role in the government's efforts to combat poverty in the country. The implementation of CSR can be done with various kinds of activities. Precisely in Iwul Parung Village, the implementation of CSR that has been carried out is in the form of providing scholarships from the Sahid Jakarta Polytechnic for Education to the Higher Education level, Providing Grants from the Government and Private, funding for infrastructure improvements and others. Regarding MSMEs as one of the strategic stakeholders in sustainable development, not a few have found the implementation of CSR which focuses on the development of MSMEs. Human Resources (HR) is the most important component in a company or organization to run the business it does. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021). Development is a change towards improvement. Changes towards improvement require the mobilization of all human resources and reason to realize what is aspired (Shah et al, 2020). The development of human resources is a process of changing the human resources who belong to an organization, from one situation to another, which is better to prepare a future responsibility in achieving organizational goals (Werdhiastutie et al, 2020).

MSME is a term that refers to the type of small business that has a net worth of at most Rp. 200,000,000 excluding land and buildings for business premises. According to the Decree of the President of the Republic of Indonesia No. 99 of 1998, UMKM are small-scale people's economic activities with the majority of business fields being small business activities and need to be protected to prevent unfair business competition.

Micro industry by province in 2018 Java province got the top three ranks with the highest number of MSME companies and Central Java province was in first place with 857,981 MSME companies then in second place was East Java province with a total of 770,419 and West Java province itself was in third place with a total of 597,300 while the last order was the province of North Kalimantan with a total of 6,645 companies, from all provinces in Indonesia there were 4,127,108 companies in 2019.

Iwul Parung Village is included in the Parung District area based on table 1.2 out of 9 areas in the Parung District Region, the Iwul Village area ranks third in the most beverage and food businesses in 2019 with a total of 20 businesses. In the Parung District area, of course, there are many MSME actors with various types of entrepreneurship. One of them is a business in the field of Tourism Village which includes all activities of MSME actors in Iwul Parung Village, Bogor

Siti Maro'ah (2016) conducted research using descriptive-qualitative methods and this study explores the role of PT. Semen Gresik (Persero) in developing human resources and small business entrepreneurs through partnership programs. The equation of this research lies in the research method used, namely the qualitative method. Likewise, this research explores the implementation of good governance and CSR programs on human resource development in MSMEs in Iwul Parung village.

This research is important because there is still limited research on the implementation of Good Governance and Corporate Social Responsibility on human resource development in MSMEs. Previous studies mostly examined the implementation

of CSR in supporting employee performance and were carried out in large-scale companies. In addition, many previous studies only focused on financial performance but did not discuss non-financial performance. MSMEs as business units also need to know and realize that Good Governance and CSR programs that are carried out can make financial and non-financial performance, especially the development of human resources of these SMEs.

Based on the description above, the researcher is interested that the regulation of the obligation to implement Good Governance and CSR has an effect on the development of human resources for MSME actors as one of the important factors in the development of human resources. Based on this thought, I am interested in writing a thesis proposal with the title "Implementation of Good Governance and Corporate Social Responsibility (CSR) in Developing Human Resources in MSMEs In Iwul Parung Village on 2020"

As for the role of good governance and corporate social responsibility which will be examined based on the research context described above, the focus of this research is to explore how the process of implementing good governance and corporate social responsibility in Iwul Parung Village, Bogor Regency as a form of resource development. Also, has the implementation of good governance and corporate social responsibility in developing human resources for MSME actors been running or not?

The purpose of the results of research conducted by the author is to find out how the process of implementing good governance and corporate social responsibility, knowing how to develop human resources. And, to find out the implementation of good governance and corporate social responsibility in developing human resources for MSME actors has been running.

II. Review of Literature

According to UNDP, the term governance denotes a process in which the people are able to regulate their economy, social and political institutions and resources, not only for development, but also for creating cohesion, integrity, and for the welfare of the people.

Good governance (translation of Good Governance) is a condition that ensures there is a process of alignment, equality, cohesion, and balance of roles and the existence of mutual control carried out by the components, namely the government (government), the people (citizen), or civil society and entrepreneurs (business) in the private sector. The three components have the same and equal relations. If the equality of degrees is not comparable, or is not proven, there will be a bias from good governance.

Meanwhile, UK/ODA (1993) deals with Ambar (2011:22). States that there is no difference between the terms good government and good governance, because they both refer to the normative aspects of government that are used in compiling various criteria ranging from political to economic.

The Good Corporate Governance (GCG) system within a company is intended to supervise and ensure the proper functioning of the governance system, the GCG mechanism is also intended for companies and related parties so that they can be controlled properly, thereby suppressing internal problems (Ntim, 2018). Several studies show that with this GCG mechanism, the company's performance will run in line with the company's vision, mission, and goals, such as research conducted by Amoateng, et.al (2017) which examined the impact of implementing GCG in the MSME sector, and It was found that good GCG could increase the company's revenue. There are also research results which say that the mechanism of corporate governance supervision is divided into two groups including internal and external systems. The internal system in the form of a general

meeting of the composition of the board of commissioners, a meeting with the board of directors, a meeting of shareholders, the composition of the board of directors is a way to control the company by using processes in the company's internal part, while the external system is a company control and market mechanism by influencing companies other than using internal systems (Fatimah, Mardani, & Wahono, 2019).

From the definitions expressed, the authors conclude that there are several linkages between politics and good management to realize good governance. Good governance is etymologically translated into good management or good administration, good and authoritative governance. Good governance (good governance) is the process of exercising state power in implementing the provision of public good and service called governance (government or governance) while best practice is called "good governance" (good leadership). In order for good governance to become a reality and run well, it requires the commitment and involvement of all parties, namely the government and the community. A system of good governance in the implementation of government is oriented, among others: First, the ideal orientation of the state which is directed at achieving national goals. Second, a government that functions ideally, namely effectively and efficiently in making efforts to achieve national goals. Third, supervision. In Indonesia, the spirit to apply the principles of good governance is put forward after the reform event. This is marked by fundamental changes, including the regional government administration system which is based primarily on the principle of decentralization, namely: First, changes in the authority and function of the MPR. Second, reforms in the military bureaucratic system (TNI). Third, changes to the electoral system.

2.1 Principles of Good Governance

In relation to the implementation of good governance, a public relations officer and public relations staff must also understand the principles of good governance so that they can be collaborated with the function of public relations itself to achieve the main goal, namely collaboration between the government, the community and the private sector as the main actors in the implementation of good governance. The principles of Good Governance according to the United Nation Development Program in Sjamsiar Sjamsuddin (2005) include:

a. Principle of Participation

Every citizen as the owner of sovereignty has the right and obligation to take part in the process of state, government and society. Participation can be done directly or through institutions such as the DPR or NGOs. The participation provided can be in the form of funds and thoughts from the stage of preparation to policy implementation. The main requirement for citizens to participate in government activities is that they are carried out voluntarily (without coercion), emotional involvement, and direct or indirect benefits from their involvement.

b. The principle of the rule of law (rule of law).

Law enforcement is very necessary in the implementation of democratic life, without law enforcement every individual will feel free to do anything to achieve his goals. Therefore, the first step in implementing Good Governance is to build a healthy legal system.

c. Principle of Transparency (Transparency).

Transparency is built on the free flow of information. Government processes, institutions, and information can be accessed by every citizen. The available information must also be adequate so that it can be understood and monitored, such as disclosure of information in the decision-making process to the use of public funds.

d. Principle of Quick Response (Responsive)

Every component involved in the implementation of Good Governance, especially the organizers of government duties, needs to have a responsiveness to complaints from the public. So far, the administration of government duties has always prioritized the public interest over personal or group interests. This principle is very much in line with the working principle of Public Relations to provide a two-way reciprocal service between the organization and its publics. In order for this to be realized, it is necessary to change behavior through civilizing a code of ethics based on environmental support which is translated into generally accepted standards of behavior and used as a reference for the behavior of government officials both at the center and in the regions. In this connection, the state apparatus needs to truly appreciate that their duty as government administrators is to serve the public. To find out the level of community satisfaction with the services provided, a survey is needed to determine the level of customer satisfaction.

e. Principles of building consensus (Consensus Orientation)

In the implementation of Good Governance, decision making and joint problem solving are prioritized based on consensus, namely deliberation for consensus which is followed by a willingness to be consistent in carrying out the consensus that has been decided together.

f. Principle of Equity (Equity)

Through good governance, every citizen has the same opportunity to obtain prosperity. However, because the capabilities of each citizen are different, government administrators play a very important role so that welfare and justice can go hand in hand.

g. Principles of Effectiveness and Efficiency (Efficiency and Effectiveness)

The government, society and the private sector are required to prioritize effectiveness and efficiency in state activities. Especially the government administrators because this sector carries out its activities in a monopolistic manner.

h. Principle of Accountability (Accountability)

Every activity related to the community needs to be accounted for. Decision makers in government, the private sector and community organizations are accountable both to the community and to interested stake holder institutions.

i. Principles of Strategic Vision (Strategic Vision)

In a dynamically changing era like today, every element in Good Governance needs to have a strategic vision of good governance and sensitivity to what is needed to realize that vision.

According to Robert Hass indicators regarding the characteristics or principles of good governance are as follows;

- a. Implementing human rights
- b. Communities mutually participate in political decision-making
- c. Implement the law to protect the public interest
- d. Develop a market economy on the basis of responsibility to the community
- e. The government's political orientation towards development

III. Research Method

3.1 Data Types and Sources

This study uses a descriptive approach, which means that this research seeks to describe an event, phenomenon or event, and current events by generating data in the form of words, sentences, schematics, and pictures.:

The research method, which is based on the philosophy of postpositivism, is used to examine the condition of natural objects, where the researcher is the key instrument, snoeball, qualitative techniques, and research results emphasize the meaning of generalizations (Sugiono, 2009:15).

According to Bachri, qualitative research is a research aimed at describing and analyzing phenomena, events, social activities, attitudes, beliefs, perceptions, thoughts or a person individually or in groups (Bachri 2010:50), while according to help are:

Research that intends to understand the phenomenon of what is experienced by the research subject, for example behavior, perception, motivation, action, etc. Holistically and by way of description in the form of words and language, in a special natural context and by utilizing various natural methods (Moleong, 2005: 6).

In this research, researchers explore information about the implementation process of MSME actors and human resource development as a form of implementing good governance and CSR as well as how the meaning of human resources for MSME actors as the implementation of social values. This research specification is part of a qualitative research which is phenomenological. That is, who looks closely at the individual's interpretation of his experiences with the aim of explaining what experiences a person has in this life, including their interactions with other people (Eko Sugisrto, 2015). According to Moleong (2017:15) phenomenology is views applied to human subjective experiences and interpretations of the world. Moleong also explains that researchers in a phenomenological view try to understand the meaning of events and their relationships to people who are in certain situations (Moleong, 2017:17).

3.2 Place and time of research

This research was conducted in Iwul Village, Parung District, Bogor Regency. Researchers conducted research in Iwul Village, Parung District, Bogor Regency in December 2020, arguing that because the location is easily accessible by researchers, they can also obtain appropriate data, answer problems and phenomena that occur in accordance with the main focus of the proposed research. And because of the limitations of energy and time, it is also one of the reasons why the researchers chose the location.

3.3 Research Instruments

The presence of the researcher acts as an instrument as well as the main data collector who can directly interview, observe and observe research, according to Moelong in qualitative research, the researcher himself or with the help of others is a data collector as one of the characteristics of qualitative research (Moleong, (2017). 9) In this study the presence of the researcher as a participant, which means the role of the observer is openly known to the public. The reason the researcher takes the role of the observer as a participant is to make it easier for researchers to make observations and seek information because the role of the researcher is already known by the subject observed.

According to Moleong (2017: 176-177) the role of researchers is divided into 4, namely:

- a. Participate Completely
 - The observer in this case becomes a full member of the group he is observing. In this way, he can obtain any information he needs, even if it is kept secret.
- b. Participants as Observers The role of researchers as observers in this case is not entirely as participants but performs an observation function. He is a pretend member, so he doesn't melt in the real sense. Such a role still limits the subjects from submitting and providing information, especially those of a confidential nature.
- c. Observers as Participants

The observer's role is openly known to the public, he may even know that they are sponsored by the subjects. Therefore, all kinds of information, including confidential, can be easily obtained.

d. Full Observer

Usually this happens when observing something using a one-way screen. The researcher freely observes the subject clearly from behind the mirror while the subject does not know at all whether they are being observed.

IV. Result and Discussion

4.1. Good Governance and CSR Implementation Process in HR Development in Iwul Village, Bogor Regency

a. When to Start CSR Activities in SMEs

Based on the results of interviews with informant 1, it can be seen that informant 1 has carried out development activities for MSME actors since 4 years ago starting from 2017. "I started from 2018".

b. How about the CSR Implementation System in Iwul Village SMEs?

From the results of interviews that have been carried out by researchers related to the implementation of good governance and CSR, the researchers asked how the system of implementing CSR in MSMEs in Iwul village is. This was explained by the researcher based on the results of interviews with informant 1 who stated "The implementation of the CSR system, namely MSMEs based on Tourism Villages. Which is currently being carried out by providing assistance to Tourism Villages for MSME actors ".

From the statement of informant 1, at first he became a companion for CSR activities who also worked at the Iwul Village Village Office as a representative of the Iwul Village Office local government to assist MSME actors. Based on the interview explanation from the informants above, the researcher can conclude that the implementation of CSR in Iwul Village, Bogor Regency, started with the existence of MSMEs that had been running and then made the implementation of a CSR system for MSMEs based on Tourism Villages by the Iwul Village Government which was carried out by providing assistance through Tourism Villages to MSME actors.

c. What are the Programs Provided to MSME Actors

From the results of interviews that have been carried out by researchers related to the implementation of good governance and CSR, the researchers asked what programs were provided to MSME actors. This was explained by the researcher based on the results of an interview with informant 1 who stated "The programs that I convey to MSME actors are product capacity building, standard and attractive packaging, product legality, product durability, product marketing".

d. How to Interact with MSME Actors

Based on the results of interviews with informant 1 who stated "I do mentoring interactions directly or through information on social media". Also, the interview exposure from the informant above, the researcher can conclude that the interaction carried out by informant 1 as a MSME companion for assisting the role of the government and CSR programs for MSME actors in Iwul Village, Bogor Regency began with MSME actors carried out directly and through social media information.

e. How to Interact with MSME Actors

From the results of interviews that have been carried out by researchers related to the implementation of good governance and CSR, the researchers asked where they usually carry out guidance activities. This was explained by the researcher based on the results of interviews with informant 1 who stated "Performing direct guidance at the location of MSMEs or at the village office with technical guidance".

f. What are the Programs Provided to MSME Actors

Based on the interview explanation from the informant above, the researcher can conclude that the programs carried out by informant 1 as a companion for MSMEs to carry out mentoring activities are increasing product capacity, packaging according to standards and attractiveness, product legality, product durability, product marketing, all of these programs can help improve the quality of human resources, specifically for SMEs in Iwul Village.

g. What is the Contribution of the Local Government to MSMEs actors

Based on the results of interviews with the four informants regarding the views of implementing good governance and CSR programs for MSME actors, researchers can conclude that in the government's contribution to MSME actors there is reciprocity or cooperation between actors and local government because they can benefit each other.

h. Is there an improvement in the quality of human resources with empowerment from the local government carried out on MSME actors?

Based on the results of interviews with informant 1 as a companion of MSMEs and the four informants above regarding the views on the implementation of good governance and CSR programs for MSME actors, researchers can draw the conclusion that in improving human resource development by holding empowerment from the local government, it is very helpful in terms of insight in increasing human resources, human resources, especially for MSME actors in Iwul Village and with a statement from MSME actors which strengthens the conclusions of the researchers that they feel it is very helpful to increase the quality of human resources to advance their business.

V. Conclusion

The implementation of good governance and CSR, especially the local government of Iwul Village, has been running for 4 years in Iwul Village, Bogor Regency, since 2017. In the guidance and training there is system support both in the CSR program and from the local government of Iwul Village in improving human resources in MSMEs, there are three criteria for system support, namely professional development, consulting and management activities where the three criteria are interconnected in order to get good output in resource development people in the MSME environment.

From the guidance and training conducted by the local government and village apparatus previously, human resources in Iwul village are still standard and ordinary and still rely on experience and knowledge of how to become an entrepreneur is still minimal. In the role of good governance and CSR, it can be seen that broad insight and development in terms of human resources is very important to develop for the progress of their business so that they can be more advanced and add to the economy.

Implementation of good governance and CSR in the development of human resources for MSME actors in Iwul Parung village from this CSR training and guidance

activity there is a change in the quality of human resources within MSME actors in Iwul village itself, they have felt the results of the training with increasing numbers of people the insight and productivity level of human resources have improved compared to before the existence of CSR.

Based on the conclusions, the suggestions that can be submitted by a researcher are as follows:

- Good Governance and CSR Implementation Process in Human Resource Development
 In addition, the training schedule may be increased twice a month. Thorough and
 sensitive in providing any assistance, especially in this case is capital or funds because
 not all MSMEs dare to aspire to their opinions or apply for assistance even though they
 are in need.
- 2. How is Human Resource Development in Iwul Parung Village, Bogor Regency in the environment of MSME actors. MSME actors, in addition to receiving training and guidance from the Iwul village apparatus, should also take advantage of the training received to join the e-commerce business. More aware of the importance of training because there are still some MSME actors who are less sensitive.
- 3. Has the implementation of good governance and corporate social responsibility in developing human resources for MSME actors been running? For supervisory agencies, especially the Iwul Parung village office, they will maximize programs that focus on MSMEs and make it easier to convey material both technically because not all MSME actors immediately understand it.
- 4. For Further Researchers

For other researchers who are interested in researching good governance and CSR, they can develop similar research on the implementation of good governance and CSR, the obstacles or obstacles contained in CSR activities, government cooperation with other home industry players besides MSMEs.

References

Aisyah, Hesty. (2020). Analisis Tingkat Implementasi Good Corporate Governance Pada Usaha Kecil Dan Menengah (UKM) Di Kota Padang. Jurnal Ekonomi Bisnis dan Kewirausahaan (JEBIK) No. 1 Vol. 9. Google Scholar.

Alfian, Nurul & Rahayu, Runik Puji. (2019).Impelentasi Program CSR Dalam Peningkatan Kesejahteraan Masyarakat Melalui Pengembangan UKM Di Pamekasan.Aktiva Jurnal Akuntansi dan Investasi No. 2 Vol. 3. Google Scholar.

Aryani, Laela. (2020). Implementasi Good Governance di Desa Rempoah Kecamatan Batturaden Kabupaten Banyumas Persepektif Siyasah Idariyah. Jurusan Hukum Tata Negara. Fakultas Institut Agama Islam Negeri Purwokerto. Google Scholar.

Badan Pusat Statiska. (2019). Industri Mikro Menurut Provinsi.

Badan Pusat Statistika Kabupaten Bogor. 2019.

Edy, Sutrisno. (2011). Manajemen Sumber Daya Manusia. Penerbit: Jakarta, Kencana.

Fatdillah, Umul. (2019). Analisis Implementasi Corporate Social Responsibility (CSR) Dalam Menunjang Kinerja Keuangan Dan Kinerja Non Keuangan UMKM (Studi pada UKM Tahu Taqwa GTT Kota Kediri). Jurusan Akuntansi. Fakultas Ekonomi. Universitas Islam Negeri (UIN) Maulana Malik Ibrahim Malang. Google Schrolar.

Gunawan, Ria Meistiana. (2019). Fenomena Mindring: Bentuk Kegiatan Ekonomi Dan Implementasi Nilai-Nilai Sosial Kemasyarakatan (Kajian Empiris Di Desa Tegal Kabupaten Bogor Tahun 2019). Jurusan Keguruan dan Ilmu Pendidikan. Fakultas

- Ekonomi. Universitas Pamulang Tangerang Selatan. Eprints UNPAM.
- Haikal, H., Ridwan, A., Andrianto, I., Afif, W., Rusli, R., & Sunarsi, D. (2021). Penyuluhan Pemanfaatan Media Sosial Bagi Perkembangan Sumber Daya Manusia (SDM) Pada Masyarakat Desa. Jurnal PADMA: Pengabdian Dharma Masyarakat, 1(3).
- Hasibuan, Drs. H. Malayu S.P. (2017). Manajemen Sumber Daya Manusia, Jakarta. PT. Bumi Aksara.
- L. Mathis, Robert & H. Jackson, John. (2011). Human Resource Management (edisi 10). Jakarta: Salemba Empat.
- Marhanani, Felisia Ayuningtyas. (2017). Implementasi Corporate Social Responsibility (CSR) Dalam Menunjang Kinerja UMKM (Studi Kasus Pada Sentra Industri Kampoeng Batik Laweyan Solo). Prodi Studi Akuntansi. Fakultas Ekonomi. Universitas Sanata Dharma. Yogyakarta. Google Scholar.
- Maro'ah, Siti. (2016). Peran PT. Semen Gresik (Persero) dalam Pengembangan Sumber Daya Manusia dan Bisnis Pengusaha Kecil Melalui Program Kemitraan.Jurnal Balance Vol. XII No. 1.Google Scholar.
- Moleong, Lexy. (2017). Metodologi Penelitian Kualitatif, Bandung. PT. Remaja Rosdakarya.
- Muflihun Najah. (2019). Strategi Pengembangan Sumber Daya Manusia Pengurus Pondok Pesantren Sunan Drajat Paciran Lamongan. Universitas Islam Negeri Sunan Ampel Surabaya.
- Mustofa, Moch. Wahyu. (2019). Pengaruh Literasi Keuangan dan Good Governance Terhadap Kinerja Usaha Kecil Dan Menengah Di Jawa Timur. Program Studi Manajemen. Sekolah Tinggi Ilmu Ekonomi Perbanas Surabaya. Google Scholar.
- Ndraha, Prof. Dr. Taliziduhu. (2012). Pengantar Teori Pengembangan Sumber Daya Manusia, Jakarta. PT Rineka Cipta.
- Niati, D. R., Siregar, Z. M. E., & Prayoga, Y. (2021). The Effect of Training on Work Performance and Career Development: The Role of Motivation as Intervening Variable. Budapest International Research and Critics Institute (BIRCI-Journal): Humanities and Social Sciences, 4(2), 2385–2393. https://doi.org/10.33258/birci.v4i2.1940
- Nubatonis, Sondil E., Rusmiwari, Sugeng & Suwasono, Son. (2014). Implementasi Prinsip-Prinsip Good Governance Dalam Meningkatkan Kinerja Organisasi Pelayanan Publik. JISIP No. 1 Vol. 3. Google Scholar.
- Priansa, Donni Juni. (2014). Perencanaan dan Pengembangan Sumber Daya Manusia. Bandung: Alfabeta
- Salam, A., Hikmat, I., Haquei, F., & Badariah, E. (2021). The Influence of Share Ownership, Funding Decisions, Csr and Financial Performance of Food Industry. Annals of the Romanian Society for Cell Biology, 12698-12710.
- Shah, M. M., et al. (2020). The Development Impact of PT. Medco E & P Malaka on Economic Aspects in East Aceh Regency. Budapest International Research and Critics Institute-Journal (BIRCI-Journal) Volume 3, No 1, Page: 276-286.
- Sugiyono. (2017). Metode Penelitian Kuantitaf, Kualitatif dan R&D, Edisi Dua Puluh Enam. Alfabeta. Bandung.
- Sulistiyani, Ambar Teguh. (2011). Memahami Good Governance Dalam Perspektif Sumber Daya Manusia, Yogyakarta. Gava Media.
- Undang Undang Nomor 20 Tahun 2008 Tentang Usaha Mikro, Kecil dan Menengah.
- Werdhiastutie, A. et al. (2020). Achievement Motivation as Antecedents of Quality Improvement of Organizational Human Resources. Budapest International Research

and Critics Institute-Journal (BIRCI-Journal) Volume 3, No 2, Page: 747-752. Zikrullah, Nuringwahyu, Sri &Hardati, Ratna Nikin. (2020). Efektivitas Program Corporate Social Responsibility Terhadap Pengembangan UMKM (Studi Kasus Pada CSR PT. Amman Mineral Nusa Tenggara. JIAGABI No. 2 Vol. 9. Google Scholar.