Beyond Bureaucracy: How Quality of Work Life Enhances Local Financial Management Performance in Buton Regency

Dewi Mahmuda*, Nur Agniatmi Arba'a
Akuntansi, Universitas Muhammadiyah Buton, Indonesia
*dwmahmuda@gmail.com

ABSTRACT
Effective local financial management is crucial for ensuring accountability, transparency, and good governance in the public sector. While previous studies have predominantly focused on regulatory compliance, accounting standards, and financial control mechanisms, limited attention has been given to the role of employee well-being in enhancing financial management performance. This study investigates the effect of Quality of Work Life (QWL) on Local Financial Management Performance at the Regional Financial and Asset Management Agency (BPKAD) of Buton Regency, Indonesia. A quantitative research design was employed, with data collected through questionnaires administered to all 40 employees using a census sampling technique. The data were analyzed using simple linear regression. The findings reveal that QWL has a positive and significant effect on Local Financial Management Performance. Employees who perceive higher levels of workplace support, career development opportunities, and work–life balance tend to demonstrate better performance in executing financial management responsibilities. These results suggest that improving local financial management requires not only effective financial systems and regulatory frameworks but also a supportive work environment that promotes employee well-being. This study contributes to the public sector management literature by highlighting Quality of Work Life as an important organizational factor influencing financial management performance. Accordingly, local governments should integrate QWL initiatives into their human resource management strategies to strengthen accountability and organizational effectiveness.

Keywords: *quality of work life; financial management performance; local government.*

Melampaui Birokrasi: Peran *Quality of Work Life* dalam Meningkatkan Kinerja Pengelolaan Keuangan Daerah di Kabupaten Buton

ABSTRAK
Pengelolaan keuangan daerah yang efektif merupakan prasyarat penting untuk mewujudkan akuntabilitas, transparansi, dan tata kelola pemerintahan yang baik di sektor publik. Meskipun penelitian terdahulu lebih banyak berfokus pada kepatuhan regulasi, standar akuntansi, dan mekanisme pengendalian keuangan, perhatian terhadap peran kesejahteraan pegawai dalam meningkatkan kinerja pengelolaan keuangan masih relatif terbatas. Penelitian ini bertujuan untuk menganalisis pengaruh *Quality of Work Life* (QWL) terhadap Kinerja Pengelolaan Keuangan Daerah pada Badan Pengelolaan Keuangan dan Aset Daerah (BPKAD) Kabupaten Buton. Penelitian menggunakan pendekatan kuantitatif dengan data yang dikumpulkan melalui penyebaran kuesioner kepada seluruh 40 pegawai menggunakan teknik sampling jenuh (census sampling). Data dianalisis menggunakan regresi linear sederhana. Hasil penelitian menunjukkan bahwa *Quality of Work Life* berpengaruh positif dan signifikan terhadap Kinerja Pengelolaan Keuangan Daerah. Pegawai yang merasakan tingkat dukungan lingkungan kerja yang lebih baik, kesempatan pengembangan karier yang memadai, serta keseimbangan

kehidupan kerja yang lebih tinggi cenderung menunjukkan kinerja yang lebih baik dalam melaksanakan tugas-tugas pengelolaan keuangan. Temuan ini mengindikasikan bahwa peningkatan kinerja pengelolaan keuangan daerah tidak hanya bergantung pada sistem keuangan dan kerangka regulasi yang efektif, tetapi juga pada terciptanya lingkungan kerja yang mendukung kesejahteraan pegawai. Penelitian ini berkontribusi pada literatur manajemen sektor publik dengan menegaskan bahwa *Quality of Work Life* merupakan faktor organisasional yang penting dalam meningkatkan kinerja pengelolaan keuangan. Oleh karena itu, pemerintah daerah perlu mengintegrasikan program-program peningkatan *Quality of Work Life* ke dalam strategi pengelolaan sumber daya manusia guna memperkuat akuntabilitas dan efektivitas organisasi.

Kata Kunci: *quality of work life*; kinerja pengelolaan keuangan daerah; Pemerintah Daerah.

INTRODUCTION

Effective public financial management is widely recognized as a fundamental pillar of accountability, transparency, and good governance in public sector organizations. Governments are increasingly expected to manage public resources efficiently while ensuring that public expenditures generate measurable outcomes for society (Haryani & Syafruddin, 2011). In the context of fiscal decentralization, local governments play a critical role in translating public resources into development programs and public services. Consequently, the effectiveness of local financial management has become an important indicator of government performance and public accountability (Artha et al., 2022; Nurfadila, 2024).

In Indonesia, the implementation of regional autonomy has significantly increased the authority and responsibility of local governments in managing financial resources. Local governments are required to perform a series of financial management functions, including budget planning, budget execution, financial administration, financial reporting, and accountability. The quality of these functions directly influences the effectiveness of governance and the achievement of regional development goals. Therefore, strengthening local financial management performance remains a strategic priority for public sector organizations (Bancin, 2024).

Despite continuous reforms in public financial management, challenges associated with financial accountability and organizational effectiveness continue to emerge. Existing reform initiatives have primarily focused on strengthening accounting systems, internal controls, regulatory compliance, and information technology. While these initiatives are important, evidence suggests that successful financial management depends not only on technical systems but also on the people responsible for implementing them (Wigati, 2025).

The human resource dimension has increasingly attracted attention in public management research. Employees are the key actors responsible for carrying out financial planning, budget implementation, reporting, and accountability processes. Consequently, employee effectiveness plays a central role in determining the overall quality of local financial management. Research in public sector organizations indicates that employee performance is influenced not only by competencies and organizational structures but also by workplace conditions and employee well-being (Elmagboul & Aini, 2025).

Recent studies have highlighted the importance of employee well-being as a strategic factor affecting organizational performance. Employee well-being contributes to higher levels of motivation, commitment, productivity, and organizational effectiveness. Organizations that provide supportive working environments tend to experience better performance outcomes and lower levels of employee dissatisfaction. In public sector institutions, employee well-being is increasingly recognized as a critical determinant of service quality and organizational success (Ismail et al, 2024).

One concept closely associated with employee well-being is Quality of Work Life (QWL). Quality of Work Life refers to employees' perceptions regarding the quality of their work environment, including compensation, working conditions, career development opportunities, participation in decision-making, job security, and work-life balance. Organizations that successfully enhance employees' quality of work life are more likely to achieve favorable organizational outcomes because employees feel valued, supported, and motivated to contribute to organizational objectives (Mabele, 2025).

The significance of QWL has been demonstrated in various organizational contexts. Previous studies indicate that employees who experience higher levels of Quality of Work Life tend to exhibit stronger commitment, greater job satisfaction, and improved job performance. Furthermore, work-life balance and supportive workplace conditions have been found to positively influence employee productivity and effectiveness. Employee well-being serves as an important mechanism through which organizational support translates into improved performance outcomes (Medina-Garrido et al., 2023).

Within public sector organizations, the relationship between Quality of Work Life and performance appears particularly relevant. Public employees often operate in environments characterized by complex administrative responsibilities, regulatory pressures, and accountability demands. As a result, supportive work environments become increasingly important for maintaining employee motivation and effectiveness. Empirical evidence from public sector institutions suggests that QWL positively influences employee performance and organizational outcomes (Hapdayani, 2023; Primadani, 2023).

Although numerous studies have examined the relationship between QWL and employee performance, empirical research investigating the influence of Quality of Work Life on Local Financial Management Performance remains limited. Existing studies predominantly focus on general employee performance, healthcare institutions, educational organizations, or private sector settings. Comparatively little attention has been given to financial management institutions within local governments, particularly agencies responsible for budgeting, treasury administration, accounting, and financial reporting.

This research gap is important because local financial management institutions operate under unique organizational conditions. Employees working within financial management agencies are expected to ensure budgeting accuracy, maintain reliable financial records, comply with regulations, and produce timely financial reports. These responsibilities require not only technical competence but also favorable organizational environments that support employee effectiveness and well-being.

The Regional Financial and Asset Management Agency (BPKAD) of Buton Regency serves as the central institution responsible for managing regional finances and assets. The performance of employees within this institution directly affects the quality of local financial governance. Therefore, examining factors that contribute to employee effectiveness is essential for improving local financial management performance.

Drawing upon Social Exchange Theory, this study argues that employees who perceive favorable organizational treatment are likely to reciprocate through positive work attitudes and enhanced performance. When organizations provide supportive working conditions, opportunities for professional growth, and work-life balance, employees are more likely to demonstrate commitment and effectiveness in carrying out financial management responsibilities.

The novelty of this study lies in extending the Quality of Work Life perspective to the context of local financial management. While previous studies have largely emphasized technical determinants of financial management performance, such as accounting systems, information technology, and regulatory compliance, this study adopts a human-centered perspective by examining how employee work experiences contribute to financial management effectiveness. Accordingly, this study aims to examine the effect of Quality of Work Life on Local Financial Management Performance at the Regional Financial and Asset Management Agency (BPKAD) of Buton Regency.

LITERATURE REVIEW

Quality of Work Life

Quality of Work Life (QWL) is a concept that reflects employees' perceptions of the overall quality of their work environment and its contribution to their well-being. The concept was first introduced by Walton (1975), who proposed that employees' quality of work life is influenced by several dimensions, including fair compensation, safe and healthy working conditions, opportunities for growth and development, constitutionalism, social integration, work-life balance, and the social relevance of work.

Over time, QWL has evolved into an important construct in organizational behavior and human resource management research. Sirgy et al. (2001) conceptualized QWL as the extent to which employees' needs are fulfilled through experiences in the workplace. According to this perspective, organizations that provide favorable working conditions are more likely to satisfy employees' psychological, social, and professional needs.

Recent studies have demonstrated that QWL contributes significantly to various organizational outcomes. Employees who perceive a higher quality of work life tend to exhibit greater job satisfaction, stronger organizational commitment, lower turnover intentions, and higher levels of performance (Kelbiso et al., 2017). Furthermore, supportive working conditions and work-life balance have been found to enhance employee motivation and productivity, thereby improving organizational effectiveness.

In the public sector context, Quality of Work Life is particularly important because employees often operate under high levels of administrative complexity, accountability requirements, and workload pressures. Consequently, organizations that prioritize employee well-being may improve both employee performance and organizational outcomes.

Local Financial Management Performance

Local Financial Management Performance refers to the effectiveness of local government institutions in carrying out financial management functions and achieving financial governance objectives. Effective financial management ensures that public resources are allocated, utilized, reported, and accounted for in a transparent, efficient, and accountable manner.

Local financial management generally encompasses several key functions, including budget planning, budget implementation, financial administration, financial reporting, and accountability. The effectiveness of these functions determines the quality of public financial governance and influences public trust in government institutions.

Performance in local financial management is often associated with technical factors such as accounting systems, internal control mechanisms, information technology utilization, and regulatory compliance. However, recent public management literature suggests that organizational performance is also influenced by behavioral and human resource factors. Since financial management activities are ultimately carried out by employees, organizational effectiveness depends substantially on the quality of human resources responsible for implementing financial management processes.

In the context of regional financial management agencies, employee performance plays a strategic role in ensuring budgeting accuracy, compliance with financial regulations, timely reporting, and accountability. Therefore, understanding organizational factors that contribute to employee effectiveness is essential for improving local financial management performance.

Social Exchange Theory

This study is grounded in Social Exchange Theory (SET), originally developed by Blau (1964). Social Exchange Theory proposes that relationships between individuals and organizations are based on reciprocal exchanges. Employees who perceive favorable treatment from their organizations tend to reciprocate through positive attitudes and behaviors that benefit the organization.

Within organizational settings, favorable treatment may include supportive leadership, fair compensation, career development opportunities, recognition, and a positive work environment. When employees perceive that the organization values their contributions and cares about their well-being, they are more likely to demonstrate commitment, engagement, and high performance.

The theory provides a relevant framework for explaining the relationship between Quality of Work Life and Local Financial Management Performance. Employees who experience high levels of QWL are likely to respond positively by performing their responsibilities more effectively. In the context of local financial management, such positive responses may be reflected in improved budgeting practices, more accurate financial administration, timely financial reporting, and stronger accountability.

Therefore, Social Exchange Theory suggests that investments in employees' quality of work life may generate reciprocal benefits for organizations through enhanced performance and organizational effectiveness.

Quality of Work Life and Local Financial Management Performance

Previous studies consistently report a positive relationship between Quality of Work Life and employee performance. Employees who perceive supportive working environments, opportunities for development, and work-life balance tend to demonstrate higher productivity and stronger organizational commitment (Pradhan & Jena, 2017; Pawirosumarto et al., 2017).

Research conducted in both private and public sector organizations indicates that Quality of Work Life contributes significantly to organizational effectiveness. Employees who experience favorable workplace conditions are more likely to perform their duties efficiently, comply with organizational procedures, and contribute positively to organizational goals.

In the context of local financial management, employees are responsible for performing complex administrative and financial tasks that require accuracy, accountability, and compliance with regulations. A supportive work environment may reduce stress, enhance motivation, and improve employees' ability to perform these responsibilities effectively. Consequently, improvements in Quality of Work Life may contribute directly to the effectiveness of local financial management functions.

Based on Social Exchange Theory and previous empirical findings, it is reasonable to expect that employees who experience a higher Quality of Work Life will demonstrate better performance in managing local government finances.

Hypothesis Development

Quality of Work Life reflects the extent to which organizations provide favorable conditions that support employee well-being and professional development. Employees who perceive supportive working conditions are more likely to reciprocate through positive work attitudes and enhanced performance. Previous studies have demonstrated that Quality of Work Life positively influences employee productivity, organizational commitment, and job performance.

Drawing upon Social Exchange Theory and empirical evidence from previous research, this study proposes that improvements in Quality of Work Life contribute positively to Local Financial Management Performance. Accordingly, the following hypothesis is formulated:

H1: Quality of Work Life has a positive and significant effect on Local Financial Management Performance.

METHODS

This study employed a quantitative research approach to examine the effect of Quality of Work Life (QWL) on Local Financial Management Performance. A quantitative design was considered appropriate because it allows for the measurement of relationships between variables using statistical analysis and provides objective evidence regarding the proposed hypothesis.

The study was conducted at the Regional Financial and Asset Management Agency (BPKAD) of Buton Regency, Indonesia. BPKAD is responsible for managing regional finances and assets, including budgeting, treasury administration, accounting, financial reporting, and asset management. As the central institution responsible for local financial management, BPKAD provides an appropriate setting for examining factors that influence financial management performance.

The population consisted of all employees working at BPKAD Buton Regency. Given the relatively small population size, this study employed a census sampling technique in which all 40 employees were included as research respondents. Census sampling was selected to maximize data representation and eliminate sampling bias.

Primary data were collected through a structured questionnaire distributed directly to respondents. The questionnaire utilized a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree).

The Quality of Work Life variable was measured using indicators adapted from Walton's QWL framework, including:

1. Fair compensation
2. Safe and supportive working conditions
3. Opportunities for career development
4. Participation in decision-making
5. Job security
6. Work-life balance

Local Financial Management Performance was measured through indicators reflecting employees' effectiveness in performing financial management functions, including:

1. Budget planning quality
2. Budget implementation effectiveness
3. Financial administration accuracy
4. Financial reporting quality
5. Accountability and transparency

Data analysis was conducted using Statistical Package for the Social Sciences (SPSS) with Simple Linear Regression Analysis, Coefficient of Determination (R^2) and Hypothesis Testing (t-test)

RESULTS AND DISCUSSION

Of the 40 respondents, 55% were male and 45% were female. Most respondents were between 31 and 45 years old and had more than five years of work experience. This indicates that respondents possessed sufficient experience and understanding of financial management processes within the organization.

Table 1. Validity Test Results

Variable	Item Code	Corrected Item–Total Correlation	Threshold	Result
Quality of Work Life	QWL1	0.612	0.300	Valid
	QWL2	0.587	0.300	Valid
	QWL3	0.645	0.300	Valid
	QWL4	0.691	0.300	Valid
	QWL5	0.624	0.300	Valid
	QWL6	0.573	0.300	Valid
Local Financial Management Performance	LFMP1	0.668	0.300	Valid
	LFMP2	0.714	0.300	Valid
	LFMP3	0.638	0.300	Valid
	LFMP4	0.692	0.300	Valid
	LFMP5	0.655	0.300	Valid

Based on Table 1, The validity test results indicate that all questionnaire items have corrected item–total correlation values greater than the minimum threshold of 0.30. Therefore, all measurement items are considered valid and suitable for further analysis.

Table 2. Reliability Test Results

Variable	Number of Items	Cronbach's Alpha	Threshold	Result
Quality of Work Life	6	0.841	0.700	Reliable
Local Financial Management Performance	5	0.867	0.700	Reliable

The reliability test results on Table 2 show that both variables achieved Cronbach's Alpha values above the recommended threshold of 0.70. These findings indicate satisfactory internal consistency and confirm that the research instrument is reliable for measuring the study variables.

The descriptive analysis revealed that respondents generally perceived the Quality of Work Life at BPKAD Buton Regency positively. Employees particularly appreciated opportunities for professional development, supportive workplace relationships, and job security. Similarly, Local Financial Management Performance received relatively high average scores, indicating that respondents perceived financial management activities to be implemented effectively. Table 3 presents the results of the simple linear regression analysis.

Tabel 3. Simple Linear Regression Analysis Results

Variable	Beta	t-value	Sig.
Quality of Work Life	0.682	5.748	0.000

The regression coefficient (β = 0.682) is positive, indicating that improvements in Quality of Work Life are associated with increases in Local Financial Management Performance. The t-test results show a significance value of 0.000, which is lower than the significance level of 0.05. Therefore, the proposed hypothesis is accepted. Quality of Work Life has a positive and significant effect on Local Financial Management Performance.

Table 4. Coefficient Of Determination Results

Model	R	R Square (R^2)	Adjusted R Square	Std. Error of the Estimate
1	0.682	0.465	0.451	0.387

The coefficient of determination analysis yielded an R^2 value of 0.465. This result indicates that Quality of Work Life explains approximately 46.5% of the variance in Local Financial Management Performance, while the remaining 53.5% is influenced by other factors not included in this study.

The findings demonstrate that Quality of Work Life significantly influences Local Financial Management Performance at BPKAD Buton Regency. The positive regression coefficient indicates that employees who experience a higher quality of work life tend to perform their financial management responsibilities more effectively.

This finding supports the argument that organizational performance is not solely determined by formal regulations, accounting systems, or technological infrastructure. Instead, employee well-being and workplace conditions play an equally important role in shaping organizational outcomes. Employees who perceive supportive working environments are more likely to demonstrate commitment, motivation, and responsibility in performing their duties.

The results are consistent with Social Exchange Theory, which suggests that employees reciprocate favorable organizational treatment through positive work behaviors and improved performance. When organizations provide fair compensation, opportunities for professional growth, supportive supervision, and work-life balance, employees tend to respond with greater dedication and productivity.

Within the context of local financial management, employees are responsible for complex administrative and technical tasks, including budget preparation, expenditure control, financial reporting, and accountability mechanisms. These responsibilities often involve strict deadlines and regulatory compliance requirements. Consequently, a supportive work environment may reduce stress and enhance employees' ability to perform these tasks effectively.

The findings also align with previous studies reporting positive relationships between Quality of Work Life and employee performance. Employees who experience favorable workplace conditions generally exhibit higher job satisfaction, stronger organizational commitment, and improved productivity. The present study extends this literature by demonstrating that QWL also contributes to the performance of local financial management functions within a public sector organization.

Another important implication of this study is that improving financial governance should not rely exclusively on technical interventions. Local governments frequently invest in information systems, accounting reforms, and regulatory compliance programs. While these initiatives remain important, the findings suggest that investments in employee well-being can generate substantial organizational benefits.

For BPKAD Buton Regency, strengthening Quality of Work Life may involve enhancing career development programs, promoting employee participation in decision-making, improving workplace facilities, maintaining fair compensation systems, and supporting work-life balance initiatives. Such efforts may contribute to higher employee effectiveness and ultimately improve the quality of local financial management.

Overall, the findings reinforce the central argument of this study: effective financial governance extends beyond bureaucratic procedures and regulatory compliance. Human-centered management practices represent an essential component of organizational performance improvement within the public sector.

CONCLUSION

This study examined the effect of Quality of Work Life on Local Financial Management Performance at the Regional Financial and Asset Management Agency (BPKAD) of Buton Regency.

The results indicate that Quality of Work Life has a positive and significant effect on Local Financial Management Performance. Employees who experience favorable working conditions, career development opportunities, supportive organizational environments, and work-life balance tend to demonstrate higher levels of effectiveness in carrying out financial management functions.

These findings highlight the importance of integrating employee well-being into local government management strategies. Improving local financial management requires not only effective regulations, accounting systems, and internal controls but also organizational practices that enhance employees' quality of work life.

Practical Implications

Local governments should:

1. Strengthen employee development programs.
2. Improve workplace conditions and organizational support.
3. Encourage employee participation in decision-making.
4. Promote work-life balance initiatives.
5. Develop fair and transparent reward systems.

Limitations and Future Research

This study was limited to a single local government institution with a relatively small sample size. Future studies may expand the scope by including multiple local governments and incorporating additional variables such as organizational commitment, job satisfaction, leadership style, or employee engagement to provide a more comprehensive understanding of factors influencing local financial management performance.

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