



The Effect of Psychological Empowerment on Job Satisfaction Auditors with OCB as a Moderating Variable

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Abstract: The purpose of this study is to find out whether OCB strengthens or weakens the direct relationship between the Psychological Empowerment variable and the Auditor Job Satisfaction variable at the BPKP Representative of Central Sulawesi Province. This study takes auditors, thereby describing an alternative explanation of the influence relationship between each variable, which is a novelty in this study. The aims to determine the effect of psychological empowerment toward job satisfaction with Organizational Citizenship Behavior as a moderating variable at BPKP Representatives of Central Sulawesi. Based on the results of the fit test model, it can be concluded that the average path coefficient (APC) index is 0.370 with a p-value of 0.002 less than 0.05. The average R-squared index is 0.833 with a p-value of 0.001 less than 0.05. The AVIF value is $2,317 < 5.0$. Based on the hypothesis test, it is obtained that the H1 test on the Psychological Empowerment variable (X) affects the job satisfaction variable (Y) with an average path coefficient index of 0.370 with a p-value of < 0.002 less than 0.10. The results of hypothesis testing H2 by looking at the indirect effect on the output of warpPLS 7.0, show that the p-value is 0.49. This value is greater than the significance level of 0.10. The test results on the H2 hypothesis mean that Organizational Citizenship Behavior (Z) cannot moderate the relationship between Psychological Empowerment (X) and Job Satisfaction (Y). The suggestion and research contributions are the impacts of OCB behavior are significantly large for the progress of organizations, companies, agencies, and institutions. This behavior is supported by a family atmosphere and climate that is still embraced by most Indonesians so that although there is no remuneration for services from organizations, companies, agencies, or institutions. It is expected that there will be an appreciation in the form of respect which can be used as a basis for promoting employees (especially government auditors) who have OCB behavior.

Keywords: Psychological Empowerment, Organizational Citizenship Behavior, Auditor's Job Satisfaction

1. Introduction

The empowerment of employees is significant in a future-oriented human resource management system. It implies that every organization or agency is always growing up and up to date regarding the development of HR science that integrates with Information and Technology. Those who are empowered provide benefits for themselves, groups, and organizations. In the long term, the employees provide feedback in the form of ideas and initiatives for the agency or organization in solving the problems at hand. The form of caring and an optimal sense of belonging to various issues and problems within the

agency, whether we realize it or not, is a real manifestation of the contribution of employees' thoughts that have value and feedback for the agency.

The government, the embodiment of the largest organization, always applies the benefits of employee empowerment. Inevitably, employee empowerment is also carried out by the BPKP. It often faces various employee problems, including the pressure to prioritize professionalism for its auditors and job satisfaction which must always be created by the agency to minimize the employee's intention to move (turnover intention). One of its roles as stated in the 2014 Performance Report is to increase the number of

professional and competent Government Internal Supervisory Apparatus in ministries/institutions/local governments to prioritize auditors having high competence and professionalism to contribute positively to increasing the number of supervision implementations internal accountability of state finances and fostering the implementation of Government Internal Control System. [15] This is based on the idea of the implementation of good governance principles which will be created with the support of reliable, trusted, and well-executed Human Resources. So, there should be a program to improve the quality of personnel management (auditors) and institutions as an effort to improve the quality of human resources and work performance, as well as institutional arrangements and internal work processes that can support the implementation of these things in the form of psychological empowerment so that employee job satisfaction is achieved.

This study also adds a moderating variable, namely Organizational Citizenship Behavior (OCB). OCB here is an employee's work behavior (auditor) which is generally invisible or unpredictable in an agency or organization. Several previous studies on Organizational Citizenship Behavior (OCB) often take professions related to public services, teachers, and nurses as the object of research. However, this study takes auditors, thereby describing an alternative explanation of the influence relationship between each variable, which is a novelty in this study.

2. Literature Reviews

2.1. Empowerment

Empowerment, seen from the etymology, derives from the basic word "power" which means the ability to do something. According to Suharto (2010), empowerment refers to a person's competence, especially in vulnerable and weak groups so that they have the strength or ability to a) fulfill their basic needs to have freedom, free from ignorance and pain; b) reach productive sources that enable them to increase their income; c) contribute to development processes.

Empowerment is a continuum between conditions where employees do not have the power to think about doing work, to conditions where employees have self-control over what they do and how to get it done. [10]

Empowerment helps minimize situations that lead to disability while increasing employees' feelings of self-efficacy. Self-efficacy is a feeling that a person can do the work given to him. However, self-efficacy must be balanced with actual abilities so that it is different from the meaning of psychological empowerment.

Based on this definition, empowerment is defined as changes that occur in management philosophy that can help produce value in an environment where everyone can use their competence and energy in achieving the goals of the institution. Examples of empowerment that are commonly carried out in agencies are in the form of workshops, training, internships with partners, and comparative studies.

2.2. Psychological Empowerment

Psychological empowerment is defined as a collection of motivations that cognitively affect the work environment and focuses on employees' thoughts actively about their role or work. [13]

Psychological empowerment visualized by Spreitzer (1995) is how employees see themselves in the work environment and the extent to which employees feel they can function in their work. [14]. Conceptually, psychological empowerment can generally increase work motivation, which comes from the positive orientation of employees about their work roles. So psychological empowerment is considered crucial as one of the motivational actions for employees so that they can carry out the job desk as effectively as possible.

Spreitzer (1995) developed a model of empowerment into 4 (four) dimensions as follows: [12]

1) Meaning or Significance

Conformity of beliefs, values of work goals achieved by employees related to the employee's standards.

2) Competent

Confidence in skills and competence to perform well.

3) Self-Determination.

Self-determination relates to employees' feelings of control over work, such as feelings of self-efficacy, having autonomy in initiating and regulating their actions at work, and forms of responsibility.

4) Impact.

How much the influence of employees' work results in a work environment so that the employees will feel empowered not used?

The employees who are aware of the 4 (four) development models proposed by Spreitzer above are believed to have experienced psychological empowerment which can make them more effective and innovative, productive, and not worried about trying new things at work [5]. So, the general definition of psychological empowerment is different from the definition of employee engagement.

2.3. Job Satisfaction

Job satisfaction can be interpreted as a variety of general attitudes of an employee related to the job desk and more specific matters such as monetary and non-monetary rewards, work situations, CSR, work monitoring and evaluation, and employee treatment.

Job satisfaction is the result of employees' perceptions of how well their work is and things that are considered urgent [11]. While Robbins (2009) interprets the meaning of job satisfaction as the general attitude of employees towards their job desk, the difference between the amount of compensation that must be received by employees and the amount they believe to be received. [9]

Job satisfaction is generally individual. It means that each individual has various levels of satisfaction based on the appropriate value system for the individual. Theories about job satisfaction that are commonly known are Discrepancy Theory, Equity Theory, Two Factor Theory, and Theory

Motivator - Hygiene (M-H) [8]. There are various instruments for measuring employees' job satisfaction at an institution, company, agency, and organization as follows:

- a. Job Descriptive Index.
- b. The Index of Work Satisfaction Questionnaire (IWS).
- c. The Minnesota Satisfaction Questionnaire (MSQ).
- d. Pay Satisfaction Questionnaire (PSQ).
- e. Job Diagnostic Survey (JDS).
- f. Brayfield Rothe Index (BRI).
- g. Measurement of Job Satisfaction based on Discrepancy Theory.

Of the various job satisfaction measurement instruments above, generally "The Index of Work Satisfaction (IWS) is often applied. However, this study uses the Brayfield Rothe Index (BRI) in measuring auditor' job satisfaction at the BPKP Representative Office of Central Sulawesi because statement items to measure job satisfaction in the Brayfield Rothe Index (BRI) are easy to apply in the form of a questionnaire, making it easier for respondents to fill out or answer.

2.4. Organizational Citizenship Behavior (OCB)

OCB is a visualization of "employee value-added" behavior and manifestations of prosocial behavior, namely social, constructive, and helpful behavior. So, some social psychologists consider OCB to be the embodiment of employees' initiative behavior, not related to the formal management reward system but in aggregate it increases the effectiveness of the work of the institution. This rationale shows that OCB behavior is not classified into employees' job requirements or job desk so that if it is not shown there will be no punishment. The emergence of this behavior is due to the feeling of employees as part of the organization who has a sense of satisfaction when they can carry out something more than the assigned task. The dimensions of the OCB can be detailed as follows (Organ, Podsakoff, & Mackenzie, 2016): [2]

- 1) *Altruism*, i.e. helping others in carrying out their work.
- 2) *Conscientiousness*, i.e. containing the work of employees from task prerequisites that exceed the minimum standard.
- 3) *Civic Virtue*.
- 4) *Sportsmanship*.

5) *Courtesy*.

Of the 5 (five) dimensions of OCB, it is expected that every auditor will achieve job satisfaction because the auditor is a profession that relies on the trust of the general public so they often encounter ethical dilemmas and personal conflicts in each of their duties.

Some of the statements put forward by Podsakoff & MacKenzie in the book "*The Oxford Handbook of Organizational Citizenship Behavior*" [7]. In this study, OCB acts as a moderating variable between the psychological empowerment variable and the auditor's job satisfaction variable. An auditor is a person who has special competence to carry out audits of financial statements and activities of an agency, company, or organization. Auditors are classified into 3 (three) types, namely. [4]:

- 1) Government auditors are those in charge of auditing financial statements at government agencies. In Indonesia, this auditor is divided into 2 (two) namely: Government External Auditor and The Government Internal Auditor.
- 2) Internal auditors are those who are employees of a company to assist financial management.
- 3) Independent Auditors or Public Accountants. This audit is carried out on public companies, namely companies that go public, large companies as well as small companies, and non-profit institutions. In addition, the practice of Independent Auditors must be carried out under the auspices of a Public Accounting Firm.

Arens & Loebbecke's thoughts in their book "Auditing an Integrated Approach" cited by Amir Abadi Jusuf, add another type of auditor, namely Tax Auditor. In addition, the science of accounting according to the interpretation of Ikhsan and Ishak is:

"Science is always evolving. However, the selection and determination of business decisions also involve behavioral aspects of decision makers. Thus, accounting cannot be separated from aspects of human behavior and the organization's need for information that can be generated by accounting". [1]

So, in this study, the researchers observed "the aspect of human behavior" in the form of OCB an internal government auditor at BPKP Representative Office of Central Sulawesi Province. The framework of this research is namely:

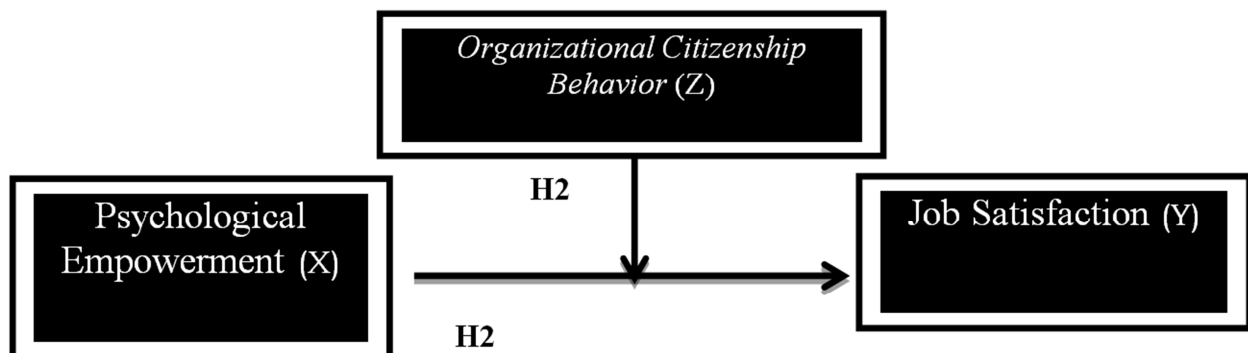


Figure 1. Framework.

The hypothesis model is as follows:

H_1 : Psychological Empowerment (X_1) affects Job Satisfaction (Y).

H_2 : Organizational Citizenship Behavior (Z) moderating the effect of Psychological Empowerment (X_1) on Job Satisfaction (Y).

3. Methodology

The distribution of the questionnaires was carried out at the BPKP Representative Office of Central Sulawesi Province, which is located on Jalan Prof. Muhammad Yamin, Palu. The population is auditors at the BPKP Representative Office of Central Sulawesi. Due to the small population, the researchers took all respondents as samples. According to the sample data from BPKP Representative Office, the number of auditors who returned the questionnaire was 40 people.

The technique of the data collection is a questionnaire applying the direct distribution method. Descriptive statistical analysis was applied in explaining the description of the variables in the study, namely Psychological Empowerment, Job Satisfaction, and Organizational Citizenship Behavior. The hypothesis testing tool applied in this study is the statistical method using WarpPLS 7.0.

4. Results and Discussion

4.1. Validity Dan Reliability Test

A validity test is applied to test whether a questionnaire is valid or not. The following are the results of validity testing for the three variables using the Warp PLS 7.0 application in this study:

Table 1. Validity Test Result of X_1 , Y, Z.

	X_1	Y	Z	Z^*X_1	P value
$X_{1.1}$	0, 806	0, 793	-0, 406	0, 193	< 0, 001
$X_{1.2}$	-0, 199	0, 430	0, 799	-0, 411	< 0, 001
$X_{1.3}$	0, 168	-0, 255	0, 197	0, 807	< 0, 001
$X_{1.4}$	-0, 084	0, 172	0, 082	-0, 013	< 0, 001
$X_{1.5}$	0, 823	0, 856	-0, 294	0, 002	< 0, 001
$X_{1.6}$	-0, 288	0, 566	0, 796	-0, 143	< 0, 001
$X_{1.7}$	0, 255	-0, 411	0, 108	0, 812	< 0, 001
$X_{1.8}$	-0, 158	0, 157	0, 082	0, 046	< 0, 001
$X_{1.9}$	0, 830	0, 826	0, 106	-0, 150	< 0, 001
$X_{1.10}$	-0, 050	0, 798	0, 709	-0, 216	< 0, 001
$X_{1.11}$	0, 170	-0, 389	0, 280	0, 767	< 0, 001
$X_{1.12}$	-0, 151	-0, 031	0, 210	0, 145	< 0, 001
Y.1	0, 740	-0, 046	0, 029	0, 198	< 0, 001
Y.2	-0, 210	0, 840	0, 560	-0, 016	< 0, 001
Y.3	-0, 217	0, 098	0, 322	0, 757	< 0, 001
Y.4	0, 085	0, 086	-0, 037	0, 193	< 0, 001
Y.5	0, 807	0, 372	0, 086	0, 105	< 0, 001
Y.6	-0, 252	0, 791	0, 741	0, 292	< 0, 001
Y.7	0, 012	0, 519	-0, 297	0, 775	< 0, 001
Y.8	-0, 128	-0, 168	0, 021	-0, 065	< 0, 001
Y.9	0, 850	-0, 105	0, 696	0, 100	< 0, 001
Y.10	-0, 170	0, 896	0, 708	0, 138	< 0, 001

	X_1	Y	Z	Z^*X_1	P value
Y.12	-0, 152	0, 184	-0, 079	0, 688	< 0, 001
Y.13	-0, 057	-0, 164	-0, 219	-0, 036	< 0, 001
Y.14	0, 809	-0, 067	-0, 202	0, 182	< 0, 001
Z.1	-0, 081	0, 658	0, 826	-0, 088	< 0, 001
Z.2	0, 119	-0, 705	0, 076	0, 593	< 0, 001
Z.3	0, 025	0, 078	-0, 067	-0, 092	< 0, 001
Z.4	0, 668	-0, 012	-0, 412	-0, 359	< 0, 001
Z.5	-0, 499	0, 662	0, 490	0, 139	< 0, 001
Z.6	0, 370	-0, 625	0, 786	0, 693	< 0, 001
Z.11	0, 016	0, 118	-0, 155	0, 110	< 0, 001
Z.12	0, 817	-0, 045	0, 153	-0, 000	< 0, 001
Z.13	-0, 176	0, 746	-0, 158	-0, 000	< 0, 001
Z.14	0, 400	-0, 255	0, 799	0, 000	< 0, 001
Z^*X_1	0, 166	0, 020	-0, 136	1, 000	< 0, 001

Source: reprocessed Statistical Data

The results of the convergent validity test in Table 1 show that there are several indicators with a loading factor value of < 0.5. The indicators with a loading factor value of < 0.5 must be excluded from the model because it is considered not applicable in measuring a variable. After the indicator with the loading factor value < 0,5 is removed, then another test was carried out to obtain the convergent validity test results as shown in the table above. Invalid statement items issued are Y11, Z7, Z8, Z9, Z10, and Z 15.

The results of the convergent validity test show that the loading value for each indicator is > 0,50 which means that it has met the convergent validity criteria. Furthermore, the P-value has met the criteria for a value of < 0, 001 (< 0,05) for all measurement indicators used in this study.

In addition to analyzing the loading value, convergent validity testing can be conducted by looking at the standard error. The results of the data processing using warpPLS provide information that the Psychological Empowerment variable (X), Job Satisfaction Variable (Y), and Organizational Citizenship Behavior (Z) have a standard error that fits the criteria, which is < 0.5 and is not negative. So, it is considered that all indicators on the research variables meet the feasibility of the model.

4.2. Reliability Tests

The reliability test in this study aims to measure a questionnaire which is an indicator of a variable as measured by 2 criteria, namely composite reliability and Cronbach's alpha.

Table 2. Reliability Test Result of X_1 , Y, Z.

Item	Variable	Composite Reliability	Cronbach's Alpha
a	X_1	0.956	0.950
b	Y	0.944	0.944
c	Z	0.928	0.928
d	Z^*X_1	1.000	1.000

Source: reprocessed Statistical Data

Composite reliability is categorized as fulfilled if it is greater than 0.70 until the questionnaire for all variables meets composite reliability.

Internal consistency reliability is categorized as fulfilled if it is greater than 0.60 so that the questionnaire for all variables meets internal consistency reliability.

4.3. Inner Model Test

This test is a structural model for predicting causality between latent variables. In carrying out the structural evaluation (inner model), there are 3 (three) ways consisting of a model fit test, path coefficient, and R^2 .

In the model fit test, there are 3 test indexes, namely average path coefficient (APC), average R-squared (ARS), and average variance factor (AVIF) with APC and ARS criteria accepted on the condition that p - value < 0,05 and AVIF are smaller out of 5. [6] The evaluation of the R^2 value shows the magnitude of the variability of endogenous variables that can be explained by exogenous variables. The values of the coefficient of determination R^2 are 0,5; 0,50; and 0,25 on each endogenous latent variable in the structural model can be interpreted as substantial, moderate, and weak. The results of the model fit test in this study can be seen in the following table:

Table 3. Model Fit Test.

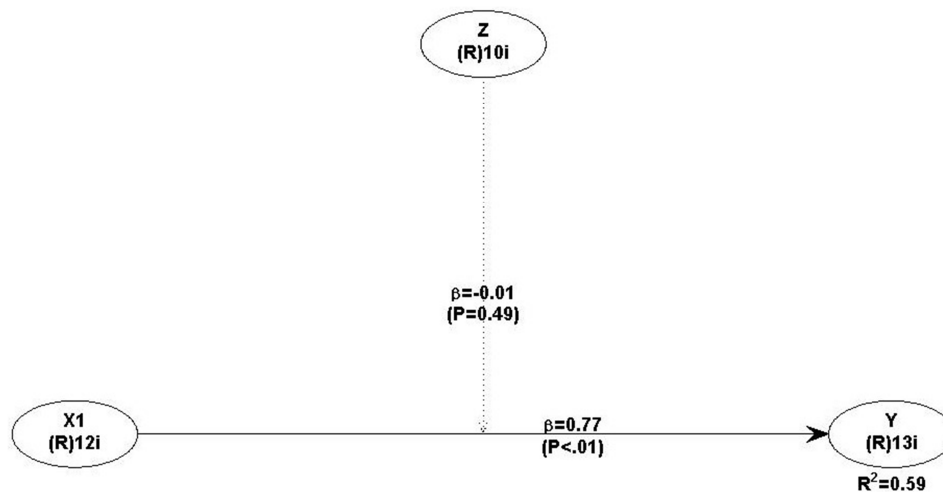
Model fit and quality indices
Average path coefficient (APC) = 0.370, P = 0.002
Average R-squared (ARS) = 0.833, P < 0.001
Average adjusted R-squared (AARS) = 0.819, P < 0.001
Average block VIF (AVIF) = 2.317, acceptable if <= 5, ideally <= 3.3
Average full collinearity VIF (AFVIF) = 2.608, acceptable if <= 5, ideally <= 3.3

Source: Output model fit and quality indices Warp PLS. 7.0

The results of the model fit test in the table above reveals the average path coefficient (APC) index is 0,370 with a p - value of < 0,002 less than < 0,05. The average R^2 index (ARS) is 0,833 with a p - value of < 0,001 less than < 0,05. The AVIF value is 2,317 < 5.0. The results of this test mean that the model fit test criteria in this study have been met so that the inner model of this research can be accepted.

4.4. Hypothesis Test

The significant level used in this study is 10%. The results of hypothesis testing in this study can be seen in the following figure:



Source: Output Define SEM Model Warp PLS. 6.0

Figure 2. SEM Test Result.

Table 4. Hypothesis Testing Result.

Hypothesis	p-values	regression coefficient (b)	Decision
H ₁	<0,01	0.40	Accepted
H ₂	<0,24	-0.11	Rejected

Source: Reprocessed Statistical Data

The information in the table above can be explained as follows.

5. Discussion

5.1. Psychological Empowerment (X) Affects Job Satisfaction (Y)

The results of H1 in table 4 above reveal that the Psychological Empowerment variable (X) affects the Job

Satisfaction variable (Y) with an average path coefficient (APC) index of 0.370 with a p-value of < 0.002 < 0.10. Considering that the p-value is smaller than 0,10, it is declared significant, so the first hypothesis is accepted. The positive APC value is 0.370 which indicates that the better the psychological empowerment value, the higher job satisfaction.

The statistical results of this study are in agreement with the Two Factor Theory which formulates the characteristics of employees into 2 (two) groups, namely satisfied and dissatisfied. Satisfies means the factors or situations needed as a source of job satisfaction which consists of interesting and challenging work, opportunities to develop and achieve through empowerment, as well as opportunities to get awards and promotions. So, when these factors are achieved, job satisfaction is created. While Dissatisfied means the factors

that lead to dissatisfaction. In addition, the statistical results of this study support the study conducted by Elizabeth George and Zakkariya KA in a book entitled Psychological Empowerment and Job Satisfaction in the Banking Sector, (2018). [3]

Psychological empowerment is a part of empowerment which is the function of Human Resource Management. The government periodically conducts HR development to support the competency-based performance of the State Civil Apparatus, especially Government Auditors, especially at the BPKP Representative Office of Central Sulawesi Province. So psychological empowerment is considered crucial as one of the motivational actions for employees so that they can carry out the job desk as effectively as possible. So, the result of this study indicates that the BPKP Representative Office of Central Sulawesi Province has fulfilled the requirements of one of the roles of BPKP as stated in the 2014 Performance Report, namely in increasing the number of professional and competent Government Internal Supervisory Apparatus in ministries/institutions/local governments must prioritize auditors having high competence and professionalism to contribute positively to increasing the number of internal supervision of state financial accountability and fostering the implementation of Government Internal Control System. [15]

5.2. The Effect of Psychological Empowerment (X) on Job Satisfaction (Y) Moderated by Organizational Citizenship Behavior (Z)

The results of the hypothesis, testing by looking at the indirect effect on the output of warpPLS 7.0, show that the p-values are 0.49. This value is greater than the significance level of 0.10. The test results on the H2 hypothesis mean that Organizational Citizenship Behavior (Z) cannot moderate the relationship between Psychological Empowerment (X) and Job Satisfaction (Y). Considering that the p-value is greater than 0.10, it is declared insignificant, so the second hypothesis is rejected.

The variable Organizational Citizenship Behavior (Z) has an effective category but does not have a moderating effect between Psychological Empowerment (X) on Job Satisfaction (Y). It is proven from the statistical results of the role of Organizational Citizenship Behavior (Z), that it does not moderate but the hypothetical image above has the potential to have a quasi-moderating effect because the moderating variable Organizational Citizenship Behavior (Z) has a direct influence on the dependent variable, namely Job Satisfaction (Y). The statistical results of this study are supported by a literature review by Dennis W. Organ "The Roots Of Organizational Citizenship Behavior" [2].

6. Conclusion

The conclusions of this study are as follows:

The results of the H_1 test on the Psychological Empowerment variable (X) affect the Job Satisfaction

variable (Y) with an average path coefficient (APC) index of 0.370 with a p-value of < 0.002 less than < 0.10 . The results of hypothesis testing at the indirect effect on the output of warpPLS 7.0, show that the p-values are 0.49. This value is greater than the significance level of 0.10. The test results on the H2 hypothesis mean that the variable Organizational Citizenship Behavior (Z) cannot moderate the relationship between Psychological Empowerment (X) and Job Satisfaction (Y).

The suggestion and research contributions are the impacts of OCB behavior are significantly large for the progress of organizations, companies, agencies, and institutions. This behavior is supported by a family atmosphere and climate that is still embraced by most Indonesians so that although there is no remuneration for services from organizations, companies, agencies, or institutions. It is expected that there will be an appreciation in the form of respect which can be used as a basis for promoting employees (especially government auditors) who have OCB behavior.

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