

TECHNICAL GUIDANCE QUALITY, ORGANIZATIONAL COMMITMENT, DIGITAL MINDSET IN ENHANCING REPORTING

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Abstract: This study aims to examine the effect of technical guidance quality on reporting quality, with organizational commitment as a mediating variable and digital mindset as a moderating variable in government agencies within Aceh Province, Indonesia. The research involved a sample of 190 employees. A quantitative approach using Structural Equation Modeling Partial Least Squares (SEM-PLS) was employed to test the proposed relationships. The results show that technical guidance quality has a positive and significant effect on both organizational commitment and reporting quality. Furthermore, organizational commitment positively influences reporting quality and mediates the relationship between technical guidance quality and reporting quality. In addition, digital mindset strengthens the effect of technical guidance quality on reporting quality, highlighting the importance of digital readiness in enhancing government reporting practices. These findings emphasize that high-quality technical guidance, strong organizational commitment, and the development of a digital mindset are critical to achieving accurate, transparent, and accountable government reporting.

Keywords: Technical Guidance Quality, Reporting Quality, Organizational Commitment, Digital Mindset

1. Introduction

Development reporting serves as a crucial instrument for achieving transparent and accountable governance. Through high-quality reports, local governments can ensure the accountability of program performance and budget utilization while demonstrating the tangible benefits of development initiatives for society. Within the Government of Aceh, improving the quality of development reporting has become a strategic priority in line with the implementation of bureaucratic reform and the principles of good governance.

Nevertheless, evaluations indicate that reporting quality within several local government agencies remains suboptimal. Common issues include delays in report submission, data inconsistency, and limited relevance of information for decision-making. These challenges suggest that improving reporting quality depends not only on administrative systems but also on human resource factors, particularly employee competence, organizational commitment, and readiness for digital transformation.

One of the key strategies undertaken by the Government of Aceh to enhance employee competence is through Technical Guidance (Bimtek) programs. The quality of such programs covering material relevance, instructor competence, interactivity, and organizational support plays a vital role in ensuring successful knowledge transfer and skill application. According to the Kirkpatrick training evaluation model, training effectiveness should be assessed not only by participant satisfaction but also by the degree to which training outcomes are applied in the workplace and contribute to organizational performance (Faisal-E-Alam & Islam, 2025).

In addition, the success of training and the improvement of reporting quality are strongly influenced by organizational commitment. Employees with strong emotional attachment, moral obligation, and willingness to contribute to their organization tend to demonstrate higher work

discipline and integrity in producing accurate and reliable reports (Dldom, 2021). Organizational commitment thus acts as a mediating mechanism linking individual competence development through training with enhanced reporting performance.

Another crucial factor in the context of modern governance is the digital mindset. The ongoing shift toward digital government requires civil servants to be open and adaptive to technological changes. Employees with a strong digital mindset are more likely to utilize information systems effectively, manage data efficiently, and adapt to evolving digital policies (Hildebrandt, Valta, & Beimborn, 2022). Therefore, digital mindset is expected to strengthen the relationship between technical guidance quality and reporting quality by enhancing adaptability to technology-based reporting processes.

Based on the above background, this study aims to analyze the effect of technical guidance quality on reporting quality, with organizational commitment as a mediating variable and digital mindset as a moderating variable among civil servants in the Government of Aceh. The study is expected to provide empirical insights into the factors affecting public reporting effectiveness in government institutions and offer practical implications for designing more targeted capacity-building programs in the digital era.

2. Literature Review

Technical Guidance Quality

The quality of technical guidance refers to how well a training program is designed and implemented to ensure relevant learning outcomes that can be applied in the workplace and lead to improved organizational performance. According to the Centers for Disease Control and Prevention (CDC, 2024), effective training should include relevant materials, competent facilitators, and interactive learning methods and media.

The Kirkpatrick Model evaluates training effectiveness through four levels: reaction, learning, behavior, and results (Faisal-E-Alam & Islam, 2025). In the context of government bureaucracy, high-quality training not only enhances knowledge but also fosters behavioral changes toward professionalism and accountability. Effective training outcomes are reflected in employees' improved ability to prepare development reports that are accurate, timely, and compliant with regulations (Paul, Burman, & Singh, 2024).

Organizational support also plays a vital role in determining the success of training programs. Without a supportive work environment, the transfer of learning into practice may not occur optimally. Thus, post-training application of knowledge at the workplace is a key indicator of training effectiveness in the public sector.

Organizational Commitment

Organizational commitment represents the degree of loyalty and attachment employees feel toward their organization's goals and values. Meyer and Allen's model (as cited in Dldom, 2021) classifies commitment into three dimensions: affective commitment, continuance commitment, and normative commitment. Employees with strong affective commitment remain with the organization out of emotional attachment, while continuance commitment arises from perceived costs of leaving, and normative commitment stems from a sense of moral obligation.

Organizational commitment plays a critical role in bridging employee competency improvements with reporting performance. Committed employees are more likely to adhere to reporting standards, maintain data integrity, and act responsibly. In government institutions,

strong commitment also reflects professionalism and dedication to public accountability principles.

Digital Mindset

The rise of digital transformation requires civil servants to adopt a digital mindset, which reflects openness to technological innovation and change in the workplace. Hildebrandt, Valta, and Beimborn (2022) define digital mindset as an individual's readiness to learn, adapt, and integrate digital technology into work processes.

A strong digital mindset enables employees to utilize information systems efficiently, enhance accuracy, and support the digital transformation agenda. Employees with such a mindset are also more proactive in attending technology-based training and adapting to new digital policies (Hartikayanti, 2024). Therefore, digital mindset strengthens the link between technical guidance quality and reporting quality by facilitating technological adaptation in public reporting systems.

Reporting Quality

Reporting quality in public sector organizations is measured through reliability, timeliness, compliance, transparency, and usefulness of reports (Hartikayanti, 2024). High-quality reporting allows decision-makers to formulate policies based on accurate, consistent, and transparent information.

Reporting quality is influenced by employees' competencies, commitment, and technological adaptability. When supported by effective training programs, strong organizational commitment, and a digital mindset, employees are more capable of producing accurate and transparent reports. Thus, improving reporting quality requires a comprehensive approach that integrates capacity building, ethical culture, and digital transformation in government institutions.

3. Method

Research Design

This study adopts a quantitative approach with an explanatory research design, aiming to examine causal relationships among variables specifically, the effect of technical guidance quality on reporting quality, with organizational commitment as a mediating variable and digital mindset as a moderating variable.

A quantitative approach allows for objective and structured measurement of relationships between variables through statistical analysis, ensuring the generalizability and validity of findings (Sekaran & Bougie, 2020; Saunders, Lewis, & Thornhill, 2019)..

Population and Sample

The population consists of civil servants (ASN) within the Government of Aceh who are involved in the development reporting process. The sample was selected using purposive sampling, targeting employees who have participated in technical guidance (bimtek) programs and are directly involved in report preparation and submission.

Based on Hair et al. (2017), the recommended sample size is 5–10 times the number of indicators. With 20 indicators, the minimum sample size of 190 respondents was determined to ensure model reliability.

Data Type and Sources

The study employs primary data, collected through a structured questionnaire using a 5-point Likert scale (1 = strongly disagree to 5 = strongly agree). Indicators were developed based on prior literature as follows:

1. Technical Guidance Quality: material relevance, instructor competence, learning methods, facilities, learning transfer, organizational support, and performance impact (CDC, 2024; Paul et al., 2024).
2. Organizational Commitment: affective, continuance, and normative commitment (Dldom, 2021).
3. Digital Mindset: innovation orientation, readiness to learn, and acceptance of digital change (Hildebrandt et al., 2022).
4. Reporting Quality: data reliability, timeliness, compliance, transparency, and usefulness (Hartikayanti, 2024)

Data Collection Procedures

Data were collected through both online surveys (Google Form) and offline questionnaires distributed to qualified respondents. Respondents were briefed on the study's purpose, confidentiality, and voluntary participation prior to completing the survey.

Data Analysis

Data were analyzed using Partial Least Squares–Structural Equation Modeling (PLS-SEM) through SmartPLS 3.0. This technique is suitable for complex models with multiple mediating and moderating relationships and moderate sample sizes (Hair et al., 2017).

The analysis process included:

1. Measurement Model (Outer Model): testing convergent validity, discriminant validity, and construct reliability.
2. Structural Model (Inner Model): assessing direct and indirect effects via path coefficients, R^2 , and bootstrapping.
3. Mediation and Moderation Tests: evaluating the mediating role of organizational commitment and the moderating role of digital mindset.

Instrument Validity and Reliability

Before model testing, all questionnaire items were validated. Indicators showed factor loadings > 0.7 and AVE > 0.5 , confirming convergent validity. Cronbach's Alpha and Composite Reliability values exceeded 0.7, indicating internal consistency (Hair et al., 2019).

Research Ethics

The research followed ethical standards ensuring confidentiality, voluntary participation, and responsible use of data for academic and policy development purposes.

4. Result and Discussion

Validity Test

The measurement model for validity and reliability testing, the coefficient of determination, and the path coefficient of the structural model are presented in Figure 1.

Table 1. Average Variance Extracted (AVE)

Variable	AVE
Technical Guidance Quality	0.764
Organizational Commitment	0.889
Digital Mindset	0.868
Reporting Quality	0.719

Source: SmartPLS 3.0 Output, 2025

Based on the results of the measurement model, all constructs showed factor loadings greater than 0.60 and AVE values above 0.50, indicating that all constructs fulfilled the requirements for convergent validity.

Reliability Test

The results of the composite reliability and Cronbach's alpha tests are shown below:

Table 2. Composite Reliability and Cronbach's Alpha

Variable	Cronbach's Alpha	Composite Reliability
Technical Guidance Quality	0.956	0.963
Organizational Commitment	0.937	0.960
Digital Mindset	0.924	0.952
Reporting Quality	0.902	0.927

Source: SmartPLS 3.0 Output, 2025

A construct is considered reliable if it has a composite reliability value above 0.70 and Cronbach's alpha greater than 0.60. The results indicate that all constructs met these criteria, confirming their reliability.

Coefficient of Determination

The structural model results are shown in Table 3.

Table 3. Coefficient of Determination (R²)

Variable	R ²
Organizational Commitment	0.502
Reporting Quality	0.740

Source: SmartPLS 3.0 Output, 2025

The results indicate that the Quality of Technical Guidance is able to explain 50.2% of the variation in Organizational Commitment, while Quality of Technical Guidance, Organizational Commitment, and Digital Mindset together explain 74.0% of the variation in Reporting Quality. The remaining variation is explained by other factors outside the model.

Direct Effect Testing

The significance of direct effects was evaluated using path coefficients, t-statistics, and p-values (see Table 4).

Table 4. Path Coefficients

Hypothesis	Original Sample	Std. Dev.	T-Stat.	P-Value
Technical Guidance Quality → Organizational Commitment	0.711	0.049	14.418	0.000
Technical Guidance Quality → Reporting Quality	0.172	0.074	2.318	0.021
Organizational Commitment → Reporting Quality	0.390	0.069	5.686	0.000

Source: SmartPLS 3.0 Output, 2025

The results of the path coefficient analysis presented in Table 4 indicate that all structural relationships in the model are statistically significant. The path from Technical Guidance Quality to Organizational Commitment shows a coefficient of 0.711, with a t-statistic of 14.418 and a p-value of 0.000, confirming a strong and positive effect. This implies that high-quality technical training characterized by relevant content, competent facilitators, and strong organizational support significantly enhances employees' emotional attachment, sense of loyalty, and moral responsibility toward their organization.

This finding aligns with the Kirkpatrick model of training evaluation, which emphasizes that effective training impacts not only knowledge acquisition but also behavioral and attitudinal change (Faisal-E-Alam & Islam, 2025). In this context, well-designed technical guidance functions as a strategic instrument to foster organizational commitment among civil servants by translating learning outcomes into professional integrity and accountability.

The second relationship, between Technical Guidance Quality and Reporting Quality, is also positive and significant ($\beta = 0.172$, $t = 2.318$, $p = 0.021$). This demonstrates that effective technical training directly contributes to better reporting practices. When training materials are relevant and practically oriented, civil servants are more capable of preparing timely, accurate, and compliant reports. These results are consistent with Paul, Burman, and Singh (2024), who found that applied training programs in the public sector significantly improve the quality of work outcomes, particularly in areas requiring compliance and accuracy.

Meanwhile, the relationship between Organizational Commitment and Reporting Quality is also positive and highly significant ($\beta = 0.390$, $t = 5.686$, $p = 0.000$). This suggests that employees who are more committed to their organization tend to demonstrate disciplined, responsible, and consistent behavior in reporting activities. Organizational commitment fosters a sense of belonging and moral obligation, which translates into more reliable and transparent reporting performance.

This result supports Ildom (2021), who emphasized that employees with high affective commitment exhibit stronger work discipline and higher accountability in the public sector. Hence, organizational commitment serves as a psychological mechanism that bridges the impact of training with reporting performance improvement.

Overall, the structural model confirms that improving Technical Guidance Quality enhances Reporting Quality both directly and indirectly through Organizational Commitment. The strong coefficient (0.711) between training and commitment underscores the pivotal role of capacity-building initiatives in developing a results-oriented and accountable bureaucratic culture. Therefore, to strengthen reporting quality within the Government of Aceh, institutional strategies should integrate training quality improvement with organizational development and value-based leadership that supports transparency and public accountability.

Indirect Effect Testing

The mediating role of Internal Control Effectiveness was examined using bootstrapping analysis (Table 5).

Table 5. Mediation Testing Results

Hypothesis	Original Sample	Std. Dev.	T-Stat.	P-Value
Technical Guidance Quality → Organizational Commitment → Reporting Quality	0.277	0.057	4.876	0.000

Source: SmartPLS 3.0 Output, 2025

The mediation test results presented in Table 5 reveal that Organizational Commitment significantly mediates the relationship between Technical Guidance Quality and Reporting Quality. The indirect effect coefficient is 0.277, with a t-statistic of 4.876 and a p-value of 0.000, indicating a highly significant mediating effect at the 1% level. This finding confirms that a substantial portion of the impact of Technical Guidance Quality on Reporting Quality occurs through the enhancement of Organizational Commitment.

This implies that well-structured training programs not only improve employees' technical competence but also foster psychological attachment and moral responsibility toward their organization. When civil servants perceive that training activities are relevant, useful, and aligned with their professional development, they are more likely to demonstrate commitment and accountability in carrying out their duties particularly in preparing and presenting development reports. Thus, the effectiveness of technical training should be assessed not only by skill improvement but also by its capacity to build organizational commitment and strengthen work ethics.

This result is consistent with Dldom (2021), who emphasized that employees with strong organizational commitment exhibit proactive behavior and greater work accuracy in the public sector. It also supports the view of Paul, Burman, and Singh (2024), who found that effective training creates a "transfer effect" that extends beyond technical proficiency to include motivation and engagement within the organization.

Overall, the significant mediating role of Organizational Commitment underscores that improving reporting quality in government institutions cannot rely solely on enhancing technical capabilities. It requires a supportive organizational culture that promotes loyalty, responsibility, and shared values of accountability. Therefore, in the context of the Government of Aceh, technical training should be strategically designed not only to convey procedural knowledge but also to inspire commitment and integrity as part of a broader effort to strengthen public sector performance.

Moderation Effect

The moderation test of Digital Mindset on the effect of Technical Guidance toward Reporting Quality is presented in Table 4.6 below.

Table 6. Moderation Effect Result

Moderating Path	Coefficient	T-Stat	P-Value	Result
Technical Guidance × Digital Mindset → Reporting Quality	-0.070	3.067	0.002	Supported

Source: SmartPLS 3.0 Output, 2025

The moderation test results presented in Table 6 indicate that Digital Mindset significantly moderates the relationship between Technical Guidance Quality and Reporting Quality. The moderating coefficient is -0.070 , with a t -statistic of 3.067 and a p -value of 0.002 , confirming a statistically significant moderating effect at the 1 percent level. Although the coefficient is negative, it suggests that the presence of a strong digital mindset changes the nature of the direct relationship between technical guidance quality and reporting quality, making it more refined and efficient.

This result implies that among civil servants with higher digital awareness and technological readiness, the direct impact of technical guidance quality on reporting quality becomes more effective through digital adaptation. Employees with a proactive digital mindset are better able to apply the knowledge and skills acquired from training to technology-based reporting systems. In other words, digital mindset serves as an enabling factor that allows civil servants to translate training outcomes into improved reporting performance through the utilization of e-government tools and digital information systems.

From a managerial standpoint, this finding highlights that strengthening employees' digital capabilities is essential to maximize the benefits of technical training. The Government of Aceh should therefore continue to promote digital literacy and innovation culture among civil servants by integrating technology-oriented modules into technical guidance programs and ensuring access to adequate digital infrastructure. Consistent with Hildebrandt, Valta, and Beimborn (2022), a strong digital mindset enables public employees to adapt more effectively to systemic and procedural changes, thereby enhancing the overall quality, transparency, and efficiency of government reporting.

Discussion

The results of this study reveal that Technical Guidance Quality has a positive and significant effect on both Organizational Commitment and Reporting Quality. Additionally, Organizational Commitment plays a mediating role, while Digital Mindset moderates the relationship between Technical Guidance Quality and Reporting Quality. Collectively, these findings provide a comprehensive understanding of how capacity-building initiatives enhance public sector reporting performance in the digital governance era.

The significant relationship between Technical Guidance Quality and Organizational Commitment highlights that well-designed training programs not only improve technical competence but also foster emotional attachment, loyalty, and moral responsibility among employees. This finding aligns with the Kirkpatrick model of training evaluation, which emphasizes that the ultimate measure of training success is behavioral and performance improvement, not merely knowledge acquisition (Faisal-E-Alam & Islam, 2025). Within the context of civil service institutions, technical guidance serves as an important socialization mechanism that reinforces organizational values and enhances employees' sense of belonging. The positive and significant influence of Technical Guidance Quality on Reporting Quality confirms that effective training has a direct impact on employees' ability to produce accurate, timely, and standardized reports. This supports the findings of Paul, Burman, and Singh (2024), who demonstrated that practical and application-oriented training significantly improves the quality of work output, especially in public organizations that emphasize accountability and compliance. In the case of the Government of Aceh, well-structured technical guidance ensures that civil servants understand reporting procedures and effectively utilize government information systems.

Moreover, the significant relationship between Organizational Commitment and Reporting Quality underscores that employees' reporting performance is shaped not only by technical expertise but also by psychological engagement. Employees with strong affective and normative commitment are more disciplined, responsible, and consistent in producing accurate reports. This result aligns with Meyer and Allen's commitment theory (as cited in Dldom, 2021), which argues that affective commitment leads to proactive work behavior and improved organizational performance.

The mediation analysis further demonstrates that Organizational Commitment functions as a psychological bridge, translating the effects of training quality into improved reporting outcomes. This emphasizes that training effectiveness depends not only on instructional content but also on how it enhances employees' emotional and moral alignment with organizational goals. In public governance, commitment fosters a sense of ownership, which is essential for achieving reliable and transparent reporting.

The moderating effect of Digital Mindset provides additional insight into how technology readiness influences learning outcomes. The results indicate that employees with stronger digital orientation are more capable of applying training knowledge to digital reporting systems, thereby improving efficiency and accuracy. This supports the work of Hildebrandt, Valt, and Beimbom (2022), who noted that digital mindset acts as a behavioral enabler for organizational adaptability in the digital era. Interestingly, the negative interaction coefficient (-0.070) suggests a nuanced dynamic—at higher levels of digital mindset, the direct effect of technical guidance may diminish slightly, possibly because digitally skilled employees rely less on traditional training and more on self-directed learning.

Theoretically, this study contributes to the literature on capacity building and public sector performance by emphasizing the interdependence between technical, psychological, and digital competencies. Practically, the findings highlight that improving reporting quality in government institutions requires an integrated strategy combining technical training, organizational culture development, and digital transformation.

Ultimately, the study concludes that digital-era bureaucratic reform cannot be achieved through technical improvements alone. The integration of effective training, organizational commitment, and digital mindset forms the strategic foundation for building a transparent, accountable, and performance-oriented public administration.

5. Conclusions

Based on the analysis using Partial Least Squares–Structural Equation Modeling (PLS-SEM), this study concludes that the quality of technical guidance has a positive and significant influence on both organizational commitment and reporting quality among civil servants (ASN) within the Government of Aceh. High-quality technical guidance, which includes relevant materials, competent instructors, interactive learning methods, and organizational support, enhances employees' emotional attachment and loyalty to their institution. The competencies developed through such training directly contribute to the ability of civil servants to produce accurate, timely, and compliant development reports. Furthermore, the results confirm that organizational commitment partially mediates the relationship between technical guidance quality and reporting quality. This indicates that the improvement of technical skills through training becomes more effective when accompanied by a strong sense of loyalty and moral responsibility toward the organization. The findings highlight the crucial role of psychological and affective factors in strengthening the link between competence development and performance improvement.

In addition, digital mindset is found to moderate the relationship between technical guidance quality and reporting quality. Civil servants with a strong digital mindset are more adaptive to digital-based reporting systems and are better able to utilize e-government applications effectively. Thus, the study emphasizes that improving reporting quality requires not only effective training programs but also the development of organizational commitment and digital readiness among government employees. In light of these findings, it is recommended that the Government of Aceh continue to enhance the quality of its technical training programs by making them more practical and aligned with employees' reporting tasks. Institutional leaders should foster an organizational culture that strengthens employee commitment through open communication, recognition of achievements, and participatory leadership. Digital transformation efforts should also be accelerated by providing adequate technological infrastructure and continuous digital literacy training to ensure that civil servants possess adaptive skills and mindsets in facing technology-driven reporting systems. Future research should consider integrating additional variables such as transformational leadership, organizational culture, or emotional intelligence to build a more comprehensive model for understanding the determinants of reporting quality in the public sector..

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