Employee Workload Analysis at The Financial Services Authority Human Resources Management Directorate with Full Time Equivalent (FTE)

[1*]Gedeon Budi Prasetyo, [2]Nugroho BS. Sukamdani, [3]Tatan Sukwika
Universitas Sahid, Jakarta, Indonesia
Email : [1*]*gedeonbudi.prasetyo@gmail.com*

ABSTRACT

The Financial Services Authority (OJK) is a public institution that has a statutory mandate to regulate and oversee the financial services sector and protect consumers. At the present time, the financial services sector is experiencing positive developments so that the OJK is also supporting this function by providing human resources. So that there is an increase in staff at OJK resulting in an increase in workload at the Directorate of Human Resources Management (DLSM) which has the function of managing human resources. On the other hand, OJK has not yet calculated employee workload and does not yet have a standardized method for calculating employee workload and employee needs. This study aims to analyze the current workload of employees with Full Time Equivalent (FTE) and the ideal employee needs as well as provide strategies to deal with underload, normal, and overloaded workload scale conditions in the Directorate of Human Resource Management at the Financial Services Authority. The results of the research that has been done are 12 employees in the Overload workload category, 13 employees in the Normal workload category, and 1 employee in the Underload workload category. Based on this FTE calculation, it is known that there is a shortage of 23 people. So several steps are proposed to meet the needs of employees and to equalize the workload of employees in the DLSM. The results of the research that has been done are 12 employees in the Overload workload category, 13 employees in the Normal workload category, and 1 employee in the Underload workload category. Based on this FTE calculation, it is known that there is a shortage of 23 people. So several steps are proposed to meet the needs of employees and to equalize the workload of employees in the DLSM.

Keywords: Analysis of Workload, Full Time Equivalent, Employee Needs

INTRODUCTION

The Financial Services Authority (OJK), a government institution in Indonesia that is autonomous in function, also has authority, without any influence and interference from anywhere, or if there are matters strictly regulated in the law. The implication of the mandate of the aforementioned law is that OJK was established with the intention that all activities in the financial industry, namely, can run in an orderly, transparent, accountable and fair manner, are able to create stability and grow the sustainability of the financial system and are able to carry out the function of protecting consumers and the wider community who use financial institutions. (Law No. 21 of 2011 concerning the Financial Services Authority).

In relation to the above mandate, the role of this institution is to regulate, supervise the financial services sector and protect consumers. In Law no. 21 of 2011 article 6 describes the financial services sector which is the duty of the OJK to regulate and supervise, namely the banking sector (conventional commercial banks and BPRs), the capital market sector and the banking sector (conventional commercial banks and rural banks). At this time it shows positive growth of the financial services sector. Therefore, OJK supports by providing human resources as a form of responsibility and implementation of the law's mandate. Thus, there is an impact on the addition of OJK employees, especially in work units/work units that carry out the human resource management function, namely in the Directorate of Human Resources Management (DLSM). The number of employees in Table 1 follows:

Table 1. Number of OJK and DLSM Employees in 2017 – 2022

Year	Total Employees	Number of Employee Gaps	Number of DLSM Employees	Number of DLSM Employee Gaps
2017	3937	0	14	0
2018	3860	-77	17	3
2019	3909	49	19	2
2020	3855	-54	20	1
2021	4023	168	26	6
2022	4282	259	26	0
Amount	4282	345	26	12

Source: OJK Data Processed

Based on Table 1 above, it can be seen that the ratio between the number of employees at DLSM and OJK employees is 0.006 and the employee gap ratio is 0.03. This phenomenon shows that employee planning is needed, namely by analyzing employee workload which is used to identify the current workload and calculate employee needs which aims to achieve employee performance targets and organizational goals (Achmad, 2020). In addition, the current condition of the OJK does not yet have a workload analysis method that is used as a standard reference in calculating the workload of all its employees.

In line with bureaucratic reform in government institutions, it is expected to create professional human resources and a bureaucracy based on public services for the benefit of society (Muslim & Hadi,

2020). Human resources (HR) are the main aspect of resources and have a role in carrying out work instructions and standard procedures in agencies, namely as the main driving factor and strength for the organization (Indrasari, 2017).According to Zainal & Ramadhanti (2019) argue that managing people is a strategic action that can be carried out effectively by institutions to support the strategic goals of institutions or companies. Therefore, it can be concluded that human resources have a significant position in achieving the implementation of duties, principals and functions in institutions and are complemented by human resource management.

The main symbol or starting point of the management function is the planning function because planning helps to anticipate rapidly changing conditions in the coming period, therefore it can strengthen management levels in making decisions related to the use of organizational resources that are minimal but can be more precise. and

directed. according to Esti et al (2021), human resource planning is a flow in determining a strategy for obtaining, maximizing, developing and maintaining HR according to the needs of the organization/company for its future development.

In employee planning, there are things that are of particular concern, namely related to the workload of each employee. Workload according to KEP. Minister of Administrative and Bureaucratic Reform No. KEP/75/M.PAN/7/2004, namely a number of task targets, principals and work functions as well as performance targets that can be achieved from a certain time basis. Workload is the basic thing and is the foundation in calculating. Workload needs to be determined with work unit activities which are then detailed into task targets, principals and functions for each position. According to Novera (On Ajitia N Ghantar M & Prasetya A, 2017), workload has indicators and the effects of each workload indicator with details in Table 2.

Table 2 Indicators and effects of workload indicators

No	Workload Type	Workload Indicator	Effect of Indicators
1	Normal workload (fit)	The number of employees is equal to the workload	Cost and productivity will be in balance
2	Excessive workload (overload)	The number of employees is lower than the workload	Physical and/or psychological fatigue and decreased productivity at work
3	Workload is too low (underload)	The number of employees is higher than the workload	The number of employees is more than their work area, which is detrimental to the company due to wastage of costs

Source: Processed data

So, it is necessary to calculate it, it is known that there is a method, namely Full Time Equivalent (FTE). According to research by Dewi Utami and Satrya Aryana (on Elvi Fetrina, 2017), to find out the FTE value can be obtained by the following formula:

FTE=(Total Waktu Kerja per tahun+Allowance Pegawai)/(Waktu kerja Efektif per tahun)   (1)

Then it was explained that FTE is a method for analyzing workload based on time targets using a way of calculating the time it takes to complete work targets and then

timing and then translating through the FTE scale. In addition, it revealed that there were 3 scales according to FTE based on workload analysis guidelines issued by BKN in 2010 which are shown in Table 3.

Table 3. FTE Scale

No	Workload Type	Mark
1	Overloaded	More than 1.28
2	Normal	1 to 1.28
3	Underloaded	0 to 0.99

Source: State Civil Service Agency, (2010)

In an effort to assess workload with various measurement models, then O'Donnell and Eggemeier (in Paramitadewi, 2017) grouped the measurement models into 3 categories, namely: 1) Subjective measurement is a determination based on calculations and publicity from employees to the workload they have experienced including completion of functions and duties. What is produced in this measurement is usually in the form of a rating scale, 2) Performance measurement is based on the results of observing aspects of behavior or activities carried out by employees, 3) Physiological measurements are determinations used to determine workload levels based on aspects of employee physiological feedback when completing a particular task/job.

Next, you can calculate the employee needs. According to Aprilyanti (2017) The need for employees requires a balance between work targets and agency / organizational capabilities. Because this balance will have an impact on employee productivity, work instructions and work procedures are carried out properly and on time. So we need an analysis of the needs of employees in these agencies.

The previous research from this research is according to research by Herdiana Nur Anisa and Heru Prastawa (2017) with the results of the research it is known that in the HRD field there are 15 positions that are classified as inload workload, then 4 positions are included in underload workload and then 9 positions are included in workload. overload then through the calculation of the FTE method it is also known that in the SDMO section it is necessary to add 6 employees so that the workload can be overcome.

According to Muhammad Ghantar Ajitia and Arik Prasetya's research (2017) the results of the study found that there was a competency gap owned by each individual employee which was strengthened by the FTE calculations that had been carried out in the Department of Career Development, Organization and Competency which had a total of 8 employees in the current condition, consisting of 6 permanent employees and 2 outsourced employees. then the ideal number in the Bangrir OK Department consists of 1 Managerial position, 3 Head of Section positions (Kabag).

According to Moch's research. Satria Handoko and Sunardi (2020) with research results based on the FTE values obtained and the FTE values determined, the workload of Secretariat employees is normal; The workload of General Affairs and Personnel Subdivision Employees is normal; The workload of Employees of the Finance Sub-division is normal; The workload of the Employees of the Activity Planning Subdivision is normal. The total FTE

for secretariat employees is 1.0735, requiring 1 employee, the total FTE for the general and personnel sub-section is 10.70103, requiring 10 employees, the total FTE for the finance sub-section is 25.62824, requiring 26 employees, and a total of 4,294 FTE employees in the activity planning subdivision, thus requiring 4 employees

According to research by Alvissa Injaviral and Karuniawati Hasanah (2022), the results of research on employees in the Civil Service and General Affairs Section have an FTE value of 0.5 (underload) and formation only requires six employees. Then employees in the finance section have an FTE value of 0.5 (underload) and this section only requires two employees. Employees in the personnel and civil registration sector have an FTE value of 1.29 (overload) and two more employees need to be added to this area. Employees in the population registration service have an FTE value of 1.4 (overload) and need to add five more employees to fill out the formation. Officers in the information management of population administration and data utilization have an FTE value of 0.7 (underload) and in this field only need three employees.

Based on the explanation above, the objective of this research is to analyze the workload of current DLSM employees, the needs of ideal employees in DLSM.

RESEARCH METHODOLOGY
1. Research design
In this study, researchers used a qualitative method that was used to analyze data in the form of numeric and non-numeric data, interview data and field observation data related to workload analysis and calculation of employee needs. With qualitative methods it is expected to be able to get a picture of the empirical reality behind the phenomena that occur related to workload analysis and calculation of the ideal employee at the Directorate of Human Resources Management of the Financial Services Authority.

2. Population and Sample
In this study, researchers used the population and sample determined by the researcher, namely employees of the Financial Services Authority who have the main functions and duties in managing human resources and including first-level management, totaling 26 employees or divided into 3 levels of positions (head of department (6 employees).), heads of subdivisions (10 Employees) and staff (10 Employees)).

3. Analysis Test Tool
Research variables can be used for study and conclusions can be drawn from symptoms or instructions or characteristics or values of people, objects or activities that have certain variations determined by the researcher (Sugiyono, 2017). The analysis test tool as follows:
a. To calculate the workload of employees at the Directorate of Human Resources Management at the Financial Services Authority, take the following steps: 1) Determine the work unit (Satker) along with the employee's position level, 2)

Determine the available working time for one year, 3) Arrange allowance limits/ leeway, 4) Calculation of workload to the FTE workload scale with the following formula:

$$FTE = \frac{Total\ Working\ hours/years + Allowance}{Effective\ working\ hours/year} \quad (2)$$

b. To determine the ideal number of staff needed at the Directorate of Human Resources Management at the Financial Services Authority, the following steps should be taken: 1) Calculating the need for employees (per section). With the following formula:

$$\frac{\sum Beban\ Kerja}{\sum Waktu\ kerja\ Efektif/tahun} x1\ orang \quad (3)$$

c. Calculating the gap between employee needs and current employees (per section)

RESULT

In this section the author will describe the analysis of research results which are the results of field observations. With reference to the research objectives of calculating employee workload and calculating employee needs at the Directorate of Human Resources Management at the Financial Services Authority, the authors carry out:

1. Work unit and employee position level.

Table 4. Position Level and Number of Employees in the Directorate of Human Resources Management

No.	Position Level	Number of Employees
1.	Head of Division	6 Employees
2.	Head of subsection	10 Employees
3.	Staff	10 Employees
Total Employees		26 Employees

Source: OJK Data Processed

2. Allowance/employee relaxation time

According to KEP/75/M.PAN/7/2004 employee allowance/leisure time is the time allowance used by employees when working for other activities that do not affect work results or personal activities such as urinating, taking breaks, worship (prayer/ Friday worship, relaxation and others) and the average allowance is determined to be 30% of the total working hours of formal working hours.

3. Available/effective working time for one year.
Based on the stages of data processing, the following results are obtained: Calculation of effective working time. The details of the calculations are as follows:

Table 5. Calculation of Working Days

Types of Working Day Indicators	Amount	Unit
Total days in a year (1)	365	Day/Year
Total Saturdays and Sundays in a year (2)	104	Day/Year
Total public holidays in 2022 (3)	15	Day/Year
Total annual leave entitlements of OJK employees (4)	12	Day/Year
Total available working days in a year (1 - 2 - 3 - 4)	234	Day/Year
Total workdays conversion available per month	20	Day/Month
Total workday conversion available per week	5	Sunday

Source: OJK data processed (2022)

Based on the calculations in Table 4. this shows that the total working days of OJK employees in a year is 234 working days. Next,

the writer proceeds to calculate the effective working time by calculating the specified allowance percentage of 30%. In order to obtain effective working time and shown in Table 5.

Table 5. Calculation of Effective Working Time

Indicator Type	Amount	Indicator Unit
Total working days available in a year (1)	234	Day/Year
Employee allowance (2) ((30% x (1))	70	Day/Year
Number of effective working hours in a year (3) (1 − 2)	164	Day/Year
Effective uptime conversion in hours (per year)	1310	Hours/Year
Effective uptime conversion in minutes (per year)	78,624	Minutes/Year
Convert effective uptime in hours (per month)	109,2	Hours/Month
Effective uptime conversion in minutes (per month)	6552	Minutes/Month

Source: OJK Data Processed (2022)

4. Current workload of employees using the Full Time Equivalent (FTE) method.

At this stage the author has conducted field observations by distributing questionnaires and interviews to 26 informants who are employees at the Directorate of Human Resources Management which is the first level of management. It is known that there are 12 employees who fall into the overload workload category, 13 employees fall into the workload category normal and 1 employee is included in the overload workload category.

Presented based on the distribution of sources is in Table 6. Then the current workload data is obtained as follows:

Table 6. Workload Calculation Results with the FTE Method

No	Title Name	Units/Sections	Workload (Minute)	Effective Working Time (Minute)	FTEs	Description (FTE)
		Human Resources Operational Section				
1)	Head of Division	Human Resources Operations	237120	78624	3.02	*Overloaded*
2)	Staff	Payment of Salary and Facilities (1)	20160	78624	0.26	*Underloaded*
3)	Staff	Payment of Salary and Facilities (2)	723840	78624	9,21	*Overloaded*
4)	Staff	Payment of Salary and Facilities (3)	309120	78624	3.93	*Overloaded*
5)	Head of subsection	Management of Human Resources Facilities, Occupational Safety and Health	290160	78624	3.69	*Overloaded*
6)	Staff	Management of Human Resources Facilities, Occupational Safety and Health	228900	78624	2.91	*Overloaded*
7)	Head of subsection	Management of Human Resources Data	244299	78624	3,11	*Overloaded*
		Amount	**2053599**	**78624**	**3.73**	***Overloaded***
		Human Resources Relations Section				
1)	Head of Division	Human Resources Relations	92940	78624	1.18	*Normal*
2)	Head of subsection	Employee Development	112320	78624	1.43	*Overloaded*
3)	Staff	Employee Development	107400	78624	1.37	*Overloaded*
4)	Head of subsection	Performance Appraisal and Personnel Administration	80700	78624	1.03	*Normal*
5)	Staff	Performance Appraisal and Personnel Administration	80160	78624	1.02	*Normal*
		Amount	**473520**	**78624**	**1.2**	***Normal***
		Fulfillment and Human Resources Recruitment Section				

No	Title Name	Units/Sections	Workload (Minute)	Effective Working Time (Minute)	FTEs	Description (FTE)
1)	Head of Division	Fulfillment and Human Resources Recruitment	241866	78624	3.08	*Overloaded*
2)	Head of subsection	Fulfillment of Human Resources	82020	78624	1.04	*Normal*
3)	Staff	Fulfillment of Human Resources	123030	78624	1.56	*Overloaded*
4)	Head of subsection	Human Resources Recruitment	123110	78624	1.57	*Overloaded*
5)	Staff	Human Resources Recruitment	124070	78624	1.58	*Overloaded*
		Amount	**694096**	**78624**	**1.77**	***Overloaded***
		Organizational Policy Consultancy and Human Resources Department				
1)	Head of Section (1)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
2)	Head of Section (2)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
No	Title Name	Units/Sections	Workload (Minute)	Effective Working Time (Minute)	FTEs	Description (FTE)
3)	Head of Section (3)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
4)	Head of Subdivision (1)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
5)	Head of Subdivision (2)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
6)	Head of Subdivision (3)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
7)	Head of Subdivision (4)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
8)	Staff (1)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
9)	Staff (2)	Organizational Policy Consultancy and Human Resources	99216	78624	1.26	*Normal*
		Amount	**892944**	**78624**	**3.73**	***Normal***

Source: Processed Data (2022)

While the results of the workload reviewed are based on each part of work, there are two parts in the overload category and two parts in the normal category which are presented in Table 7.

Table 7. Results of Workload Calculations with the FTE Method by Work Section

No	Part	Number of Employees	Workload	Effective Working Time	FTEs	Information
1	Human Resources Operations	7	2053599	78624	3.73	*Overloaded*
2	Human Resources Relations	5	473520	78624	1.2	*Normal*
3	Fulfillment and Human Resources Recruitment	5	694096	78624	1.77	*Overloaded*
4	Organizational Policy Consultancy and Human Resources	9	892944	78624	1.26	*Normal*
Amount		**26**				

Source: Processed Data (2022)

5. Calculation of the ideal employee needs at the Directorate of Human Resources Management.

Based on the previous discussion, the calculation of employee needs based on each position is due to the approach to the tasks carried out by employees and according to Dewi and Satrya (in Zhia & Sari, 2022) in

calculating employee needs with the formula below as follows:

$$\frac{\sum Beban\,Kerja}{\sum Waktu\,Kerja\,Efektif/tahun}\,x1\,orang =$$

$$\frac{2053599}{78624} = 26{,}12 = 26\,Pegawai\,(4)$$

Based on the formula above, the results of calculating employee needs are presented in Table 8.

Table 8. Calculation of Ideal Employee Needs at DLSM

No	Part	Number of Employees	Workload	Effective Working Time	FTEs	Information
1	Human Resources Operations	7	26	- 19	Not enough	Human Resources Operations
2	Human Resources Relations	5	5	0	Ideal	Human Resources Relations
3	Fulfillment and Human Resources Recruitment	5	9	- 4	Not enough	Fulfillment and Human Resources Recruitment
4	Organizational Policy Consultancy and Human Resources	9	9	0	Ideal	Organizational Policy Consultancy and Human Resources
Amount	26	49	- 23	Not enough		

6. Managerial Implications

Based on the results of data processing related to workload analysis using the FTE method, the authors conducted an analysis, namely that there were 12 (twelve) employees who were included in the overload workload scale originating from the Human Resources Operations section of 6 (six) employees, the fulfillment and recruitment department my source 4 (four) employees in human resources and 2 (two) employees in human resources relations. On the Overload workload scale, it is necessary to increase the number of employees and equalize job descriptions so that they are distributed evenly and reduce the excessive workload so that work efficiency and effectiveness can be achieved (Herdiana & Heru, 2017). But

there are alternative solutions by digitizing human resource management without adding employees such as maximizing recruitment time efficiency, selecting CVs from applicants that were previously hardcopy to digital it will help finish faster, up to date monitoring of employees, automation of calculations transactional, such as those related to remuneration and reporting needed by stakeholders (Alwy, 2022). As well as integration in one system due to the current conditions there are still several HR management systems used and manual data processing. Because according to Dewayani (2011) the goal of implementing the Human Resources Information System (HRIS) is to ease the operational tasks of the HR department so that the role of the HR department

becomes more strategic so as to create an increase in HR services for more effective and efficient employees. Then, 13 (thirteen) employees including the normal workload scale, namely coming from the Organizational Policy Consultancy and Human Resources division as many as 9 (nine) employees can distribute basic tasks to sections that are still experiencing excessive employee workload, the Human Resources Relations section 3 (three) employees for Human Resources and 1 (one) Employee for Fulfillment and Human Resources Recruitment Division.

Then 1 (one) employee is included in the underloaded workload category originating from the Human Resources Operations section. Attention is also needed by being given additional job descriptions meaning rearrangement or job analysis is required and making each job description accompanied by a service level agreement (SLA) so that there is a standard completion time for each job description and for each employee. It is also necessary to develop human resources through training that is adjusted to the competency gaps of employees who are experiencing an underloaded workload so that it can be increased to be distributed to excess employees so that the workload of all employees can be distributed evenly based on the specifications of the current employees.

Then based on the results of data processing related to the calculation of employee needs based on workload on DLSM this can be a basic step in human resource planning and the result is that in the Human Resources Operations section an additional 19 (nineteen) employees are required and the Human Resources Fulfillment and Recruitment section required an additional 4 (four) employees and in the Human Resources Relations and Organizational Policy Consultancy and Human Resources sections it was ideal. So that it can provide a view of employee needs broken down by position and work unit (Herdiana & Heru, 2017).

CONCLUSSION

Based on the results of the research and discussion that has been carried out, the authors can draw the following conclusions:

1. The working day for employees at the Financial Services Authority starts at 07.10 to 16.15 with working days Monday to Friday. Then the allowance for employees is 30% so that the effective working time owned by employees at OJK is 78,624 minutes per year or 1310 hours per year.

2. Owned workload onThe distribution of the Directorate of Human Resources Management (DLSM) is still uneven. Based on the results of measuring the workload using the FTE method, it was found that there were 12 (twelve) employees or 46% included in the overloaded workload FTE scale with details namely in the Human Resources

Operations section of 6 (six) employees, fulfillment and resource recruitment sections I have 4 (four) employees and the human resources relations department has 2 (two) employees. 13 (thirteen) employees or 50% are included in the normal workload FTE scale with details namely in the Organizational Policy Consultancy and Human Resources section of 9 (nine) employees and 1 (one) employee or 4% included in the load FTE scale work that is underloaded with details, namely in the Human Resources Operations section.

3. The number of current employees at the Directorate of Human Resources Management (DLSM) is also still lownot ideal. It was found that there were two sections that needed additional employees, namely the Human Resources Operations section required an additional 19 (nineteen) employees and the Human Resources Fulfillment and Recruitment section required an additional 4 (four) employees and the other two sections were the Human Resources Relations section. and Organizational Policy Consultancy and Human Resources are ideal so that there is no need to increase or decrease the number of employees.

REFERENCES

Ajitia, N., Ghantar, M., & Prasetya, A. (2017). Efektivitas Manpower Planning Dengan Menggunakan Metode Analisis Beban Kerja (Work Load Analysis) Berdasarkan Pendekatan Full TIME Equivalent (Studi Pada Divisi Pengembangan Karir, Organisasi, Dan Kompetensi Di PT. Pupuk Kalimantan Timur Tbk. Jurnal Administrasi Bisnis (JAB), 42 (1), 27-35.

Alwy, M. A. (2022). Manajemen Sumber Daya Manusia di Era Digital Melalui Lensa Manager Sumber Daya Manusia Generasi Berikutnya. Sibatik Journal: Jurnal Ilmiah Bidang Sosial, Ekonomi, Budaya, Teknologi, dan Pendidikan, 1(10), 2265-2276.

Aprilyanti, S. (2017). Pengaruh usia dan masa kerja terhadap produktivitas kerja (Studi kasus: PT. Oasis Water International Cabang Palembang). Jurnal Sistem dan Manajemen Industri, 1(2), 68-72.

Dewayani, E. K. U. (2011). Implikasi human Resource Information System Pada PT. Telekomunikasi Indonesia, Tbk. Manajemen Bisnis, 1(2), 177-186.

Esti, A. M., Nurcahyanto, H., & Marom, A. (2021). Analisis Perencanaan Sumber Daya Manusia (Human Resources Planning) pada Lembaga Administrasi Negara di Jakarta. Journal of Public Policy and Management Review, 10(3), 353-362.

Fetrina, E. (2017). Analisis Kebutuhan Pegawai Berdasarkan Perhitungan Beban Kerja Pegawai (Studi Kasus: Fakultas Sains Dan Teknologi UIN Syarif

Hidayatullah Jakarta). Studia Informatika: Jurnal Sistem Informasi, 10(2), 71-76.

Herdiana, N. A., & Heru, P. (2019). Analisis Beban Kerja Pegawai Dengan Metode Full Time Equivalent (FTE) (Studi Kasus pada PT.PLN (Persero) Distribusi Jateng dan DIY). Industrial Engineering Online Journal, 7 (4).

Handoko, M. S., & Sunardi, S. (2020). Perencanaan Pegawai Berbasis Beban Kerja Dengan Metode Full Time Equivalent di Badan Pengelolaan Keuangan Dan Pajak Daerah Kota Surabaya. Jurnal Manajemen Industri dan Teknologi, 1(2), 130-139.

Indrasari, M. (2017). kepuasan kerja dan kinerja karyawan. Sidoarjo: indomedia pustaka.

Injavira, A. (2022). Analisis Beban Kerja Melalui Metode Full Time Equivalent Untuk Mengoptimalkan Kinerja Pegawai Dinas Kependudukan Dan Pencatatan Sipil Kota Madiun. Jurnal Ekonomi dan Bisnis (EK&BI), 5(1), 29-35.

Keputusan Menteri Pendayagunaan Aparatur Negara Nomor KEP/75/M.PAN/7/2004 tentang Pedoman Perhitungan Kebutuhan Pegawai Berdasarkan Beban Kerja Dalam Rangka Penyusunan Formasi Pegawai Negeri Sipil.

Muslim, & Hadi, L. (2020). Pelayanan Publik (Konsep, Inovasi dan Semangat Anti Korupsi). Pekanbaru: Kreasi edukasi.

Paramitadewi, K. F. (2017). Pengaruh beban kerja dan kompensasi terhadap kinerja pegawai Sekretariat Pemerintah Daerah Kabupaten Tabanan. E-Jurnal Manajemen Unud, 6 (6), 3370-3397.

Sugiyono. (2018). Metode Penelitian Kuantitatif, Kualitatif, R & D. Bandung: CV. Alfabeta.

UU RI. (2011). Undang-Undang Nomor 21 tahun 2011 tentang Otoritas Jasa Keuangan.

Zainal, R. I., & Ramadhanti, R. (2019). Need analysis of non-permanent employees with Full Time Equivalent (FTE) method. Jurnal Apresiasi Ekonomi, 7(3), 267-285.

Zhia, N., & Sari, S. (2022). Analisis Beban Kerja pada Fungsi RSD PT. PERTAMINA DPPU Halim Perdana Kusuma Dengan Metode Full Time Equivalent (FTE). JITMI (Jurnal Ilmiah Teknik dan Manajemen Industri), 5(1), 37-40.