

## Analysis of the Effect of Compensation and Incentives on Employee Job Satisfaction at PT. Longtun Karya Mandiri



Ilyas Inzagi<sup>1</sup>, Luluk Fadliyanti<sup>2</sup>, Vici Handalusia Husni<sup>3</sup>

<sup>1,2,3</sup> University Of Mataram

**ABSTRACT:** This study aims to determine the effect of Compensation and Incentive on employee Job Satisfaction employees at PT. Longtun Karya Mandiri. The data collection method used is the census method using primary data collected directly from the respondents using a questionnaire. The type of research used in this research is associative research with a quantitative approach. The sample number in the study was 41 respondents. The analytical tool used is multiple linear regression analysis. Using SPSS version 26. The results of the analysis show that: (1) Compensation has a positive and significant effect on Job Satisfaction, (2) Incentive has a positive and significant effect on Job Satisfaction.

**KEYWORDS:** Job Satisfaction, Compensation, Incentive

### INTRODUCTION

Human resources play an important role in the operations of a company, and to create professional, strong, intelligent and future-oriented employees who can make a significant contribution to the company's development, more efforts need to be made on the human resources side which needs to be paid attention to. If the quality of human resources is not paid attention to, a company's performance will decline and this will also have an impact on the job satisfaction of its employees. The existence of employees in a company is energy for the company. Therefore, companies have an obligation to provide compensation and incentives to their employees for their energy and thoughts. The size of the compensation and incentives given to employees depends on the size of the contribution of energy and thought given to the company (Tohardi, 2002: 412). Compensation refers to all income received in the form of money or goods that directly or indirectly benefits employees as compensation for services provided to the company. The size of compensation reflects the status, recognition and level of fulfillment of needs enjoyed by employees and their families. If the remuneration he receives is higher, his status will be better, and the fulfillment of his needs will be greater. In this way, job satisfaction gets better (Hasibuan 2013: 118).

There are several factors that can encourage employee job satisfaction, including salary size, education and training, discipline, work environment and climate, technology, management, opportunities for achievement. In this case, what is meant by increasing employee job satisfaction requires paying attention to the factors that influence and paying attention to the needs of employees, including compensation. Hasibuan (2009, p. 118) compensation is all income in the form of money, direct or indirect goods received by employees as compensation for services provided to the company. The need for good management of compensation is very important for companies to achieve their goals. On the other hand, if compensation is not managed well, it will disrupt the company's path to achieving its goals. Apart from providing compensation, another factor that can increase job satisfaction and foster work enthusiasm among employees is the incentive/reward factor provided by the Company to employees.

Incentives are organizational factors that can influence individual behavior so that they can influence employee job satisfaction. One of the efforts that the Company can make to create these conditions is through incentive programs to increase employee satisfaction. According to G.R Terry (in Rahman & Yuia, 2013) incentives are something that stimulates interest in working. This can be applied within the Company because the Company's performance and productivity will increase, as a result of employees working optimally. Providing incentives by the Company is an effort to meet employee needs. Employees of a company will work more diligently and enthusiastically in accordance with the company's expectations. According to Davis and Newstrom (in Rahman & Yuia, 2013) job satisfaction is an employee's feelings of happiness or displeasure with their work. For this reason, clear and measurable determinations are needed that are jointly determined as a reference for PT. Longtun Karya Mandiri.

## **Analysis of the Effect of Compensation and Incentives on Employee Job Satisfaction at PT. Longtun Karya Mandiri**

PT. Longtun Karya Mandiri is a private company operating in the tourism sector, where Longtun presents water rides with the title Longtun Waterpark and also accommodation with the title Longtun Villa. Longtun itself is taken from the word "Loang Tune" or in Indonesian, Lubang Tuna. because Longtun is surrounded by rivers which were inhabited by tuna in ancient times. Longtun itself was founded by H. Husni Husein, a man born in 1963 from the village of Kopang Rembiga. Where in the past he started as a hotel dishwasher, and has now become a billionaire who has succeeded in building jobs in his homeland thanks to his hard work and perseverance. Longtun is currently held by Drs. Izzat Husein, where he gave the mandate to Mrs. Windiarini as the General Manager in charge of the field. To date, the total number of Longtun employees currently is 42 people, consisting of 17 women and 25 men.

Based on information from the General Manager of Longtun (Mrs. Windiarini), that PT. Longtun Karya Mandiri has established a special management system that is able to increase employee performance productivity by providing compensation given at the end of the month, with a compensation range for employees of 2.1 million to 2.6 million per month including food allowance. Meanwhile, incentives are given in the form of cash, namely a service charge per the 15th. The range of incentives and compensation that Longtun provides depends on how much monthly income from the office will be deducted by 10% of Longtun's total income divided equally among employees. This is done through creating company policies that are beneficial for both employees and the company, helping employees achieve achievements, recognizing their sense of responsibility, providing opportunities for employees to develop themselves, providing remuneration according to fair and decent principles, creating a comfortable work environment so that encourage employees to contribute more to the company.

It is important for companies to make employees feel comfortable with their work and work environment so that they can achieve their best performance. Employee comfort at work is caused by their job satisfaction, as explained by Kreitner & Kinicki (2014) that productive attitudes that can support employee performance are organizational commitment, employee involvement and job satisfaction. Furthermore, job satisfaction has a positive effect on employee performance, where the more satisfied employees are, the more their work performance will increase (Wibowo, 2011). According to Bangun (2012), job satisfaction can be increased by organizations by providing compensation and motivation to employees. This is supported by research by Dhermawan et al., (2012) which proves that compensation and motivation have a significant effect on job satisfaction which has implications for employee performance. Likewise, research results from Astuti & Sudharma (2013) prove that compensation and motivation have a significant effect on job satisfaction and have implications for employee performance. Because human resources are a very valuable factor, companies are responsible for maintaining the quality of work life and developing a workforce so that they are willing to contribute optimally to achieve company goals (Rivai & Sagala, 2013). This incentive program is very important because by offering income beyond the basic salary, employees are expected to be able to motivate themselves in a better direction, so that performance satisfaction is achieved. In accordance with the opinion of Handoko (2011: 155), who said that "one way to increase employee achievement, motivation and job satisfaction is by providing incentives".

Dissatisfaction is the starting point for problems within the Company, such as absenteeism from work, conflicts between superiors and subordinates, indiscipline and other problems that disrupt the process of achieving Company goals. Conditions of employee dissatisfaction that are not yet optimal can be seen from the company's employee turnover, this is in accordance with what A. Anwar Prabu Mangkunegara stated (2005:118), that "high job satisfaction is related to low employee turnover. On the other hand, employees who are less satisfied usually have higher turnover," so it is the company's duty to provide optimal satisfaction to employees at work, so that it can facilitate the achievement of company goals. This is in line with what Malayu S. P Hasibuan (2003:203) stated, that "employee job satisfaction is a key driver of work morale, discipline and employee work performance in supporting the realization of company goals. There is no absolute benchmark for satisfaction levels because each individual employee has different satisfaction standards. However, indications or benchmarks for job satisfaction can be seen from employees' attitudes towards their work, including turnover, discipline, work morale and work performance. As'ad (2004:121) explains that a variable that can be used as an indication of decreasing job satisfaction is high employee turnover. When viewed from another side, if employees feel they are suited to their work, they will work optimally, their tasks will be carried out with enthusiasm so that they will produce good results. Employee job satisfaction will create employee loyalty towards employee job satisfaction, so that the possibility of employees changing their place of work is less likely to occur.

Based on this background, the researcher proposed a study with the title "Analysis of the Effect of Compensation and Incentives on Employee Job Satisfaction at PT. Longtun Karya Mandiri".

### **Research Questions**

1. Do compensation and incentives partially influence employee job satisfaction at PT. Longtun Karya Mandiri?
2. Do compensation and incentives simultaneously influence employee job satisfaction at PT. Longtun Karya Mandiri?

# Analysis of the Effect of Compensation and Incentives on Employee Job Satisfaction at PT. Longtun Karya Mandiri

## Research purposes

1. To determine the partial effect of compensation and incentives on employee job satisfaction at PT. Longtun Karya Mandiri.
2. To determine the effect of compensation and incentives simultaneously on employee job satisfaction at PT. Longtun Karya Mandiri.

## LITERATURE REVIEW

### A. Job Satisfaction

Hasibuan (2009, p. 202) Job satisfaction is an emotional attitude that is pleasant and loves one's job. This attitude is reflected in work morale, discipline and work performance. Job satisfaction is enjoyed at work, outside work, and a combination of inside and outside work. Suwanto and Donni (2011) Job satisfaction is the way an individual feels about work which results from the individual's attitude towards various aspects resulting from the individual's attitude towards various aspects contained in the job. Davis and Newstrom in Suwanto and Donni (2011) say that job satisfaction is an employee's feelings of happiness or displeasure with their work. Siagian (2008) job satisfaction is a person's perspective, both positive and negative, about their work. Indicators of Job Satisfaction according to Hasibuan (2008), namely:

- a. Enjoys his work. People who are fully aware of the direction in which they are leading, why they are taking that path, and how they should go towards their target.
- b. Loving his work, giving the best, devoting all forms of attention with all his heart with all his efforts for the purpose of good results for his work.
- c. Work morale An inner agreement that arises from within a person or group of people who achieve certain goals in accordance with established quality standards.
- d. Discipline Conditions that are created and formed through the process of a series of behaviors that show the values of obedience, compliance, loyalty, regularity and/or order.
- e. Work performance The work results achieved by a person in carrying out the tasks assigned to him are based on skill, seriousness and time.

### B. Compensation

Experience shows that inadequate compensation can reduce employee work performance, and can even cause potential employees to leave the company. According to Hasibuan (2006: 125) states that compensation is "compensation that is implemented well will provide work motivation for employees. Compensation is known to consist of direct and indirect compensation. If the comparison of the two compensations is determined in such a way, employee motivation will be better. Heidjdarachman and Husnan (2000: 1) "compensation can be defined as fair and appropriate reward for employees in accordance with their contribution to achieving organizational goals. According to Sikukula in Mangkunegara (2007:83) that compensation is something that is considered as something comparable. In civil service, monetary gifts are compensation given to employees in recognition of their service. According to Henry Simamora (2015) the indicators in assessing compensation are:

- a. Salaries and wages are the rights received by employees because of their compensation to the company.
- b. Compensation facilities provided by the company to employees to support smooth work and motivate employees to work enthusiastically.
- c. Additional compensation benefits provided based on company policy to all employees in an effort to improve employee welfare.

### C. Incentive

Incentives can be used as a tool to motivate employees by providing rewards as compensation for the company's dedication to the work assigned to them so that a sense of enthusiasm arises to achieve the desired goals both for the company and for themselves. As stated by Mangkunegara (2005: 89), he believes that incentives are rewards in the form of money given by organizational leaders to employees so that they work with high motivation and excel in achieving organizational goals. According to Simamora (2006:514) the objectives of incentives are as follows:

1. Motivate executives to maximize company growth and profitability.
2. Retain prominent executives and lure executives from outside the labor market. The types of incentives are divided into two, namely material incentives and non-material incentives.

The following are several indicators used to determine how much incentives are given to employees:

- a. Performance, incentives are generally directly related to the performance demonstrated by employees. The better their achievements, the greater the incentives they receive. This encourages employees to be more productive and efficient in their work.

## Analysis of the Effect of Compensation and Incentives on Employee Job Satisfaction at PT. Longtun Karya Mandiri

- b. How long an employee has worked. The amount of the incentive can also be determined based on how long an employee has worked or completed a job. This aims to prevent injustice, discrimination and unhealthy competition. Apart from that, this system also provides certainty of regular incentive income and respects employees who have worked for a long period of time.
- c. Seniority: This incentive system is based on the employee's years of service or seniority within the company. This shows the level of employee loyalty to the company and organization where they work. The more senior an employee is, their loyalty to the company usually also increases.
- d. Fairness: The incentive system does not have to be the same for all employees, but rather must be fair and related to the level of sacrifice required in the job.
- e. Feasibility, In addition to issues of fairness, it is also important to consider the feasibility of incentives with similar companies. Does the amount of incentives at your company match those offered by other companies in the same industry? If incentives are lower, this can affect employee performance and cause problems.

### RESEARCH METHODS

#### *Population and Sample*

According to Sugiyono (2010:61), population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then conclusions drawn. Based on this definition, the population is all employees at PT. Longtun Karya Mandiri has 40 employees so it can be seen that the sample is also 40 PT employees. Longtun Karya Mandiri.

#### *Data Collection Technique*

In an effort to collect the necessary data and information, this research uses the following data collection techniques:

- a. Questionnaire

A questionnaire is a data collection technique that provides draft questions related to this research to consumers who have made transactions using Tokopedia e-commerce.

- b. Online Surveys

Online survey is a data collection technique that is directly obtained from respondents' answers by filling out an online questionnaire containing the questions needed in the research.

#### *Hypothesis*

Based on the problems related to existing theoretical studies and explained in organizations, and previous studies related to conceptual study frameworks, the hypothesis of this research is as follows:

H1: Compensation influences PT Job Satisfaction. Longtun Karya Mandiri.

H2: Incentives influence PT Job Satisfaction. Longtun Karya Mandiri.

### ANALYSIS AND DISCUSSION

#### *Validity Test*

Variable	r Count	r Table	Note
Y1.1	0.813	0,3081	VALID
Y1.2	0.787	0,3081	VALID
Y1.3	0.803	0,3081	VALID
Y1.4	0.823	0,3081	VALID
Y1.5	0.742	0,3081	VALID
Y1.6	0.760	0,3081	VALID
Y1.7	0.813	0,3081	VALID
Y1.8	0.787	0,3081	VALID
Y1.9	0.803	0,3081	VALID
Y1.10	0.823	0,3081	VALID
Y1.11	0.742	0,3081	VALID
Y1.12	0.760	0,3081	VALID
X1.1	0.637	0,3081	VALID
X1.2	0.837	0,3081	VALID
X1.3	0.837	0,3081	VALID

## Analysis of the Effect of Compensation and Incentives on Employee Job Satisfaction at PT. Longtun Karya Mandiri

X1.4	0.740	0,3081	VALID
X1.5	0.754	0,3081	VALID
X1.6	0.848	0,3081	VALID
X2.1	0.826	0,3081	VALID
X2.2	0.818	0,3081	VALID
X2.3	0.691	0,3081	VALID
X2.4	0.788	0,3081	VALID
X2.5	0.863	0,3081	VALID
X2.6	0.828	0,3081	VALID
X2.7	0.760	0,3081	VALID
X2.8	0.712	0,3081	VALID
X2.9	0.863	0,3081	VALID

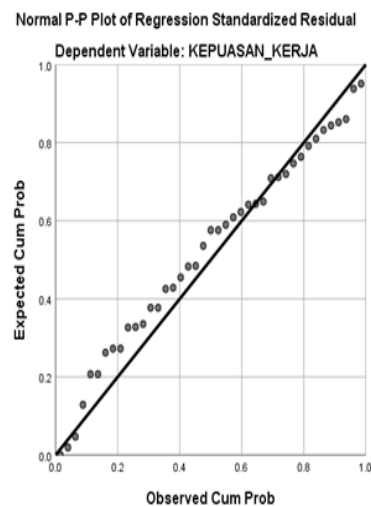
Based on the results of 41 questionnaires distributed to employees at PT. Longtun Karya Mandiri can be seen that all indicators are above 0.5 and the r value is greater than the r value of the Yaoti table around 0.3081 so it can be said to be valid.

### Reliability Test

Variable	N of items	Cronbach Alpha	Standart	Note
Job Satisfaction	12	0,944	0,70	Reliabel
Compensation	6	0,863	0,70	Reliabel
Insentive	9	0,927	0,70	Reliabel

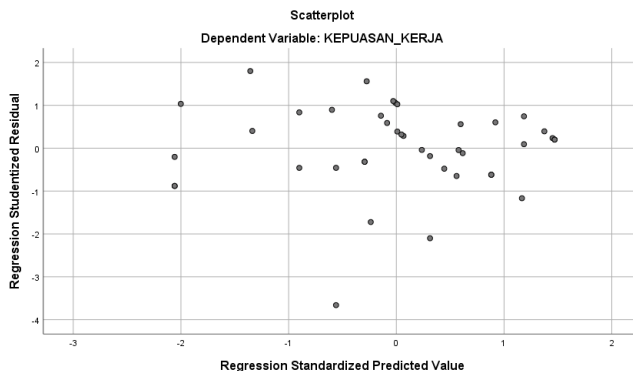
The reliability test can be seen from the composite reliability and Cronbach's alpha values. To be said to be a reliable construct, the Cronbach's alpha value must be  $> 0.6$  and the composite reliability value must be  $> 0.7$  so that it can be said to be reliable.

### Normality Test



Based on the image above, it can be seen that the plotting points in the image above always follow and approach the diagonal line. Therefore, decision making in the normality test using the probability plot technique can be concluded to be normally distributed.

**Heteroscedasticity Test**



In the picture above it can be seen that there is no clear pattern, and the points are spread above and below the number 0 on the Y axis, so based on the graphic method there is no heteroscedasticity in the regression model.

**Multicollinearity Test**

No	Datas	Tolerantce	VIF	Note
1	X1	0,276	3,620	Multicollinearity does not occur
2	X2	0,276	3,620	

Based on the table above, it is known that the tolerance value of the independent variable Compensation is 0.276 > 0.10 and the VIF value is 3.620 < 10, the incentive variable (X2) is 0.276 > 0.10 and the VIF value is 23620 < 10, so it can be concluded that based on the multicollinearity test there is a correlation. between independent variables or it can be said that multicollinearity does not occur.

**Multiple Linear Analysis**

Based on the results of data processing in the table above, a multiple linear regression equation model can be formulated as follows:

$$Y = \alpha + b_1X_1 + b_2X_2 + \epsilon$$

- Note :  $Y = 7,409 + 1,564X_1 + 0,112X_2 + e$
- Constant : 7,409 Y = Job Satisfaction
- b1 : 1,564 X1 = Compensation
- b2 : 0,112 X2 = Incentive

Based on this equation it can be described as follows:

1. The value of Constant (a) is 7.409. If compensation and incentives are worth 0 then the level of customer satisfaction is 7.409.
2. The regression coefficient value of the Compensation variable (b1) is 1.564. This means that if there is an increase in the Compensation variable by 1 it will increase the Job Satisfaction variable by 1.564 assuming the other independent variables are constant.
3. The regression coefficient value for the Incentive variable (b2) is 0.112. This means that if there is an increase in the Incentive variable by 1 it will increase the Job Satisfaction variable by 0.112 assuming the other independent variables are constant.

From the multiple linear regression equation, it can be seen how the influence of the independent variables (Compensation and Incentives) on the dependent variable (Job Satisfaction). A positive influence indicates that changes in the independent variable are in the same direction as changes in the dependent variable.

**T Test**

No	variable	T Count	T table	sig	Significant Level
1	Compensation (X1)	5,653	1,628	0,000	0,05
2	Incentive (X2)	2,588	1,628	0,060	0,1

## Analysis of the Effect of Compensation and Incentives on Employee Job Satisfaction at PT. Longtun Karya Mandiri

Based on the table above, it can be seen that:

1. The Compensation variable has a partially positive and significant effect on Job Satisfaction, this can be seen from  $t_{count} 5.653 > 1.682$  and significant  $(0.000) < 0.05$ , so it can be stated that Compensation has a positive and significant effect on Job Satisfaction at a significance level of 5%. So the hypothesis states that compensation has a positive and significant effect on job satisfaction.
2. Work incentives have a partial positive and significant effect on Job Satisfaction. This can be seen from  $t_{count} 2.588 > 1.682$  and significant  $(0.060) < 0.1$ , so it can be stated that incentives have a positive and significant effect on job satisfaction at a significance level of 10%. So the hypothesis states that incentives have a positive and significant effect on job satisfaction.

### Determination Coefficient Test (Adjusted R)

Adjusted R	Influence of Variables X1 and X2	Influence of other variables
0,772	77,2%	22.8%

The determination results are a description of the ability of the independent variable to explain the variance of the dependent variable. In this research the independent variables used are Compensation (X1) and Incentives (X2) while the dependent variable used is Job Satisfaction (Y). After carrying out the regression analysis, a determination value of 0.772 was obtained, meaning that the ability of the independent variable namely Compensation (X1) and Incentives (X2) amounting to 0.772 or 77.2% while the remaining 22.8% is influenced by other variables not included in this research.

### CONCLUSIONS

1. Compensation has a positive and significant effect on job satisfaction. This means that the higher an employee's compensation will increase job satisfaction, conversely, if the compensation is lower or does not meet the employee's expectations, the employee's job satisfaction will decrease or be lower.
2. Incentives have a positive and significant effect on Job Satisfaction. This means that if the company provides more and higher incentives, the job satisfaction will be higher, conversely, if the incentives are less and less in accordance with what is obtained from the company, the job satisfaction will be lower.

### REFERENCES

- 1) 10 Tips for Optimizing Incentive Systems to Improve Performance (gajihub.com)
- 2) A.A Anwar Prabu Mangkunegara. (2005). Company Human Resources Management. Bandung: PT Teen Rosdakarya
- 3) A.A Anwar Prabu Mangkunegara. (2009). Company Human Resources Management. Bandung: PT Teen Rosdakarya
- 4) Amalia, D. (2017). The Effect of Incentives on Employee Performance with Job Satisfaction as an Interviewing Variable. Retrieved from [http://digilib.unila.ac.id/28137/5/SKRIPSI%20TANPA%20BAB%20PEMBAHASA N.pdf](http://digilib.unila.ac.id/28137/5/SKRIPSI%20TANPA%20BAB%20PEMBAHASA%20N.pdf)
- 5) Armstrong, M., & Murlis, H. (2003). Rewards Management Remuneration Strategy and Practices. Ramelan translation. Jakarta: PT. Bhuana Indonesian Popular Science.
- 6) As'ad, M. 2001. Industrial Psychology: Human Resources Series. Fourth Edidi, Sixth Printing. Yogyakarta: Liberty.
- 7) Astuti, N. K. A. J., & Sudharma, I. N. (2013). The Effect of Compensation and ORWLYDVL 7HUKDGDS .HSXDVDQ 'DQ .LQHUMD .DU\DZDQ 3DGD +RWHO %DNXQJ¶V Beach Cottages Udayana, 2(11).
- 8) Wake, Wilson (2012). Human Resource Management. Jakarta: Erlangga.
- 9) Dhermawan, A. A. N. B., Sudibya, I., & Utama, I. (2012). The influence of motivation, work environment, competence, and compensation on job satisfaction and employee performance in the Bali Province Public Works Department office environment. Journal of Management, Business Strategy and Entrepreneurship, 6(2), 173-184.
- 10) Fengky, N. E., Tewal, B., & Lumanauw, B. (2011). The Influence of Work Motivation, Discipline and Incentives on Employee Job Satisfaction at RSUP Prof Dr. D. Kandou Malalayang. EMBA Journal, 5(1), 1–10.
- 11) Handoko, Hani.T. (2011). Personnel and Human Resources Management (eighteenth printing). Yogyakarta; BPFE.
- 12) Hasibuan, Malayu S.P. 2003, Human Resources Management, seventh printing, Jakarta, PT. Literary Earth.
- 13) Hasibuan, Malayu S.P. 2008, Human Resources Management, Revised Edition, Jakarta, PT. Literary Earth. ISBN; 979-526-4915-5.
- 14) Hasibuan, M., (2006): Basics of Banking, Fifth Edition, PT Bumi Aksara, Jakarta.
- 15) Hasibuan, Malay. 2013. Human Resource Management, 17th Edition. Bumi Aksara. Jakarta
- 16) Heidjrachman Ranupandoyo and Suad Husnan. (2000). Personnel Management, 4th Edition, Ninth Printing Yogyakarta.

## Analysis of the Effect of Compensation and Incentives on Employee Job Satisfaction at PT. Longtun Karya Mandiri

BPFE.

- 17) Kadarisman (2012). Human Resources Development Management. Jakarta: PT. Raja Grafindo Persada.
- 18) Kreitner, R., & Kinicki, A. (2014). Organizational Behavior: Organizational Behavior. Jakarta: Salemba Empat Publishers.
- 19) Malayu S.P Hasibuan (2009). Human Resource Management. Revised Edition. PT. Literary Earth. Jakarta.
- 20) Notoadmojo, Soekidjo. 2004. Pengembangan Sumber Daya Manusia, Jakarta : Rineka Cipta.
- 21) Putri, 2018. THE INFLUENCE OF COMPENSATION AND MOTIVATION ON EMPLOYEE JOB SATISFACTION AT PT. PERKEBULAN NUSANTARA IV MEDAN). THESIS. FACULTY OF ECONOMICS AND BUSINESS MUHAMMADIYAH UNIVERSITY NORTH SUMATRA MEDAN.
- 22) Rahman & Yulia, 2013. The Effect of Incentives on Employee Job Satisfaction at PT. Sinkona Indonesia Lestari (SIL) Ciater-Subang. Indonesian education university. Repository.upi.edu.
- 23) Rivai, V., & Sagala, E. J. (2013). Human Resource Management for Companies: From Theory to Practice. Jakarta: PT RajaGrafindo Persada.
- 24) Sari, R. N., & Dodi W. Irawanto. (2016). The Effect of Incentives on Employee Job Satisfaction (Study at PG Kebon Agung Malang). Department of Management, Faculty of Economics and Business, Brawijaya University ABSTRACT, 2–5.
- 25) Sedarmayanti. 2007. Human Resources Management, Bureaucratic Reform and Civil Servant Management. PT. Refika Aditama. Bandung.
- 26) Siagian, P. Sodang. (2008, human resource management (fifteenth edition). Jakarta : PT Bumi Aksara.
- 27) Simamora, Henry. 2006. Human Resource Management, III edition. YKPN College of Economics. Yogyakarta
- 28) Simamora, Henry. (2015). Human Resource Management 5th Edition. Yogyakarta: Publishing Department, YKPN College of Economics.
- 29) Suwanto and Priansa, Donni Juni (2011). HR Management in Public and Business Organizations. First printing. Bandung. Alfabeta Publishers.
- 30) Tohardi, Ahmad. 2002. Understanding Human Resource Management. Bandung: Mandar Maju.
- 31) Tung, H. T., Anh, N. T. Van, & Anh, P. T. T. (2019). The Factors Impact on Employee Satisfaction at Work at Vietnamese Garment Enterprises. Open Journal of Business and Management, <https://doi.org/10.4236/ojbm.2019.72045>
- 32) Wibowo. (2011). Performance Management. Jakarta: PT RajaGrafindo Persada.
- 33) Zenah, S. N. (2014). The Relationship between Giving Incentives and Work Motivation of Class III Inpatient Room Nurses at Inche Abdul Moeis Hospital, Samarinda. E-Journal of State Administration.



There is an Open Access article, distributed under the term of the Creative Commons Attribution – Non Commercial 4.0 International (CC BY-NC 4.0) (<https://creativecommons.org/licenses/by-nc/4.0/>), which permits remixing, adapting and building upon the work for non-commercial use, provided the original work is properly cited.