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The Effect of Compensation and Work Environment on Employee Performance at PT. Mustika Ratu Tbk, Ciracas-East Jakarta

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Abstract. This study aims to determine and analyse the Effect of Compensation, Work Environment on Employee Performance at PT. Mustika Ratu Tbk, Ciracas - East Jakarta. This research was conducted using a sample of 92 employees of PT. Mustika Ratu. The data collection technique used was by spreading questionnaires. The data analysis technique used is descriptive analysis and multiple linear regression analysis. The results of the study using multiple linear regression analysis showed that simultaneously (F test) the compensation and work environment variables had a positive and significant effect on the employee performance variable of PT. Mustika Ratu Tbk, Ciracas-East Jakarta. As for the (t-test) of these results, it turns out that the compensation variable has a positive and significant effect on the employee performance of PT. Mustika Ratu Tbk, Ciracas-East Jakarta and the Work Environment variable has a positive and significant effect on the Employee Performance of PT. Mustika Ratu Tbk, Ciracas-East Jakarta.

Keywords. Compensation, employee performance, work environment

Introduction

The quality of humans as labour becomes the basic capital in future development. A qualified workforce has the potential to produce optimal results in accordance with the targets to be achieved. Humans as labour are the main capital or the most important resource in a company because the survival of a company is largely determined by humans. Therefore, if a company has reliable human resources, it can help the company achieve its goals optimally.

Humans as employees make relationships with other parties to meet their daily needs. The success or failure of a company depends on the activities and creativity of its resources. High employee performance is expected by the company. [1] explains that "employee performance (work performance) is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities received." The more employees who have high performance, the overall employee performance will increase so that the company will be able to survive in today's global competition. There are several factors that affect employee performance, including: "factors of ability and motivation" [2]. This statement can be concluded that human resources who have good performance, the company's targets and goals will be easily achieved.

Employees at PT. Mustika Ratu Tbk, Ciracas-East Jakarta which is engaged in cosmetics and herbal medicine which is quite well known in this country, it was found that one of the performance indicators put forward by Premeaux in [2] is: the quantity of work, which means

that there are problems with employee performance that hinder their work productivity. It can be seen from the following sales data table:

Table 1. Sales Data of PT. Mustika Ratu Tbk, Ciracas-East Jakarta

Year	Sales (Rp)
2015	Rp. 428 Billion
2016	Rp. 344 Billion
2017	Rp. 439 Billion
2018	Rp. 399 Billion

Source: PT. Mustika Ratu Tbk, Ciracas- East Jakarta

We can see in the table above that the Employee Performance at PT. Mustika Ratu Tbk, Ciracas-East Jakarta has decreased in the employee work productivity category. One of the benchmarks for the realisation of employee performance is compensation and the work environment. According to [3] the amount of compensation received by employees tends to affect their performance, and tends to determine the standard of living and social position in society. The next factor is the work environment. The convergence theory from Stern in the book [1] explains that the factors that determine employee performance are individual factors and work environment factors. The work environment is said to be good if it can bring employees to improve optimal performance that is able to bring progress for the company to be able to survive in an unstable business environment competition.

Research conducted by [4] entitled The Effect of Compensation and Work Environment on Employee Performance at the Semarang S² Restaurant with a research sample of 75 respondents showed that there was a significant effect of compensation and work environment on employee performance. According to [5] in his research which shows partially that only the compensation variable has a positive and significant effect on employee performance. Meanwhile, the simultaneous test results show that compensation behaviour and physical work environment have a positive and significant effect on employee performance.

Based on the background description and problem limitation that has been described above, the formulation of this problem is: (1) How to describe the effect of compensation, work environment and employee performance at PT. Mustika Ratu Tbk, Ciracas-East Jakarta? (2) How is the effect of compensation on employee performance at PT. Mustika Ratu Tbk, Ciracas-East Jakarta? (3) How is the influence of the work environment on employee performance at PT. Mustika Ratu Tbk, Ciracas, East Jakarta?

Literature Review

Definition of Employee Performance

Jackson in the book [2], explains that "performance is basically what employees do or don't do in carrying out a job." According to Russell's opinion in the book [2], "employee performance is the result produced by certain job functions or activities at certain jobs for a certain period of time. The work results are the result of the ability, expertise and desire achieved. " The characteristics of someone who has a good performance according to [1] include: having high personal responsibility, having the courage to take and taking responsibility for the risks faced, having a work plan that is overall and aims to realise its goals,

utilising feedback which is evident in all work activities that it carries out, looking for opportunities to realise the plans that have been programmed.

Keith Davis in [2] states that employee performance is influenced by several factors including "Ability and Motivation. The psychological ability factor basically consists of potential abilities called IQ (Intelligent Quotient) and Reality Abilities (Knowledge + Skill). The motivation factor is formed from the attitude of an employee in dealing with work situations. Mental attitude is a condition that encourages employees to strive to achieve maximum performance. Employees must be ready to achieve the main goals and work targets to be achieved.

There are six indicators used to measure individual employee performance according to Premeaux in [2] including:

- 1) Quantity of Work
- 2) Quality of Work
- 3) Independence / Dependability
- 4) Initiatives
- 5) Adaptability
- 6) Cooperation

Definition of Compensation

According to [6], "Compensation is anything that employees receive in return for their work." In addition, according to Sastrohadiwiryo in the book [2], "compensation is a reward in the form of remuneration or services provided by the company to workers, because the workforce has provided energy and thoughts for the progress of the company to achieve common goals."

According to [3], "compensation is anything that is considered or constituted as a remuneration or equivalent. Compensation is remuneration provided by the company to employees that are financial or non-financial in one period. A good compensation system is able to provide satisfaction for employees and allow companies to find, hire and retain employees. Another term of compensation according to Ivancevich in [3], "compensation is a function of Human Resource Management (HRM) which deals with each type of reward received by an individual in return for the performance of organizational tasks. Employees exchange their energy to get financial and non-financial rewards ". Meanwhile, according to [2], there are factors that affect compensation, including: (1) Performance and Performance Productivity, (2) Ability to Pay, (3) Willingness to Pay, (4) Supply and Demand for Labour, (5) Workers Union, (6) Applicable Laws and Regulations. Meanwhile, the compensation indicators put forward by [7] are: (1) Salary, (2) Incentives, (3) Bonuses, (4) Wages, (5) Insurance.

Definition of the Work Environment

Work Environment according to [8], is "all the elements that exist both inside and outside the boundaries of the organization, and which impact directly or indirectly on managerial activities in order to achieve organizational goals." [9] argues that there are several types of work environments, including the following: Physical work environment conditions (workspace environmental factors and workspace cleanliness and tidiness factors), non-physical work environment conditions (social environment, social status, work relations, and information systems), the psychological condition of the work environment (feeling bored and tired at work).

The following are some of the factors that can influence the formation of a work environment related to the ability of employees according to [10], including: (1) Lighting or

Light in the Workplace, (2) Temperature at work, (3) Air circulation in the workplace, (4) Noise at Work, (5) Mechanical vibrations at work, (6) Decoration at work, (7) Safety at work.

Research Hypothesis

Based on the background of the main problems previously described, the following research hypothesis can be put forward:

1. It is suspected that there is a positive and significant influence of the compensation variable on employee performance.
2. It is suspected that there is a positive and significant influence on the work environment variable on employee performance.
3. It is suspected that there is a positive and significant influence on the compensation and work environment variables on employee performance.

Research Method

The method used in this research is quantitative method. This study aims to analyse the Effect of Compensation and Work Environment on Employee Performance at PT. Mustika Ratu, Tbk. Ciracas-East Jakarta. In this study the researcher used the X and Y variables, where each of these variables had several indicators that aimed to facilitate the process of analysing data, the variables in question were:

1. Independent Variable (X)

Independent or independent variables are "variables that influence or become the cause and effect or the emergence of the dependent variable" [11]. In this study, the independent variables are compensation and work environment.

a. Compensation (X1)

The independent variable used in this study is compensation. Sastrohadiwiryo in [2] states that "compensation is a reward in the form of remuneration or services provided by the company to workers, because these workers have provided energy and thoughts for the progress of the company in order to achieve common goals." Indicators of compensation include: salary, incentives, bonuses, wages, insurance.

b. Work Environment (X2)

The independent variable used in this study is the work environment. [12] defines that "the work environment means the entire tools and materials faced, the environment in which a person works, his work methods, and his work arrangements both as an individual and as a group." Indicators of the work environment include: air circulation, workplace noise, workplace safety, relationships between superiors and subordinates, relationships between colleagues.

2. Bound Variable (Dependent Variable / Y)

The dependent or dependent variable is the output, criterion, or consequent variable. The dependent variable is a variable that is influenced or becomes the result of the independent variable [11]. The dependent variable in this study is employee performance. Indicators of the work environment include: quantity, quality, independence, initiative, adaptability, and cooperation.

Population and Sample

Population according to [11] is "a generalization area consisting of subjects or objects that have certain qualities and characteristics that are applied by researchers and then draw

conclusions." The population used in this study were employees at PT. Mustika Ratu, Tbk. Ciracas-East Jakarta, with a total of 1209 employees. As for this study, using the Slovin formula because in sampling, the amount must be reparative so that the results can be generalized later and the calculation is not necessary with the sample table. The size of the sample in this study uses the Slovin formula, including: Population and Sample.

$$n = \frac{N}{1 + Nd^2}$$

- N = Population Size
n = Sample Size (Number of Respondent)
d = margin of error

The total population in the study amounted to 1209 employees, so that the allowance presentation taken was 10% and the calculation results could be rounded up to achieve suitability. So to find out the research sample, with the following calculations:

$$n = \frac{1209}{1 + 1209 (10\%)^2}$$

$$n = \frac{1209}{13,09} = 92,36 ; \text{ adjusted by the researcher to be respondents} = 92 \text{ employees}$$

This study uses the source of the questionnaire given to each respondent who is the sample in this study and the research instrument used is a semantic differential scale. The following is an example of using a differential semantic scale:

Strongly Disagree	1	2	3	4	5	6	7	Strongly Agree
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Source : Sugiyono (2013:135)

Data Sources and Data Scale

The data sources used in this study are primary data and secondary data. Primary data according to [13] is "data obtained from respondents through questionnaires, focus groups, and panels, or the results of interviews by researchers with sources. The data obtained from this research are 3 (three) ways, including: Observation, Interview and Questionnaire. Secondary data is a source of data obtained indirectly or through intermediary media or other parties. This data is taken by conducting a literature study, namely obtaining data by reading books on theories related to problems in research to get a theoretical basis that is useful for taking responsibility for this writing, such as: newspapers, journals, literature, notes, and others related to the problem which will be researched.

Descriptive Analysis

Descriptive analysis is used to describe the facts factually and systematically. The methods used are as follows: The results of the variable operation are arranged in the form of statements (compensation (X1), work environment (X2) and employee performance (Y)). Each item of the questionnaire has seven answers with different weights / values. Each answer choice

will be given a score, then the respondent must describe, support the question (positive items) or not support the statement (negative items).

Strongly Disagree	1	2	3	4	5	6	7	Strongly Agree
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Source : Sugiyono (2013:135)

To analyse each question or indicator, the frequency of answers was counted and summed. After each indicator has a number, the researcher then draws a continuum line. After the average value, the answer is known, then the results are interpreted by means of a continuum table, namely:

- a) Minimum Index : 1
- b) Maximum Index : 7
- c) Interval : $7-1 = 6$
- d) Interval Spacing : $\left(\frac{7-1}{7}\right) = 0,85$

Table 1. Scale Category

Scale		Category
1,00	1,85	Strongly Disagree
1,86	2,71	Disagree
2,72	3,57	Less Disagree
3,58	4,43	Quite Agree
4,44	5,29	Agree
5,30	6,15	Strongly Agree
6,16	7,00	Totally Agree

Source: Sugiyono (2013:134)

Verification Analysis

Verification analysis is used to answer research statements that reveal the relationship and role between the variables studied using statistical calculations. The verification tool used is SPSS version 22 for windows.

Results and Discussion

Respondent Description

Respondents in this study were employees who worked at PT Mustika Ratu, Tbk, Ciracas- East Jakarta, totalling 1209 employees, and were carried out using the Slovin formula with a normal distribution population. Samples from the entire population amounted to 92 respondents.

Table 3 Sex

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	68	73.9	73.9	73.9
	Female	24	26.1	26.1	100.0
Total		92	100.0	100.0	

Source: Primary data (processes by using SPSS V 22,2020)

Based on the respondent description table above, that of the 92 samples in this study were dominated by men, amounting to 68 people or 73.9% and the remaining 24 were women or 26.01%.

Table 4. Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	16-25	50	54.3	54.3	54.3
	26-35	28	30.4	30.4	84.8
	36-45	9	9.8	9.8	94.6
	46-55	5	5.4	5.4	100.0
	Total	92	100.0	100.0	

Source: Primary data (processed by using SPSS V 22,2020)

Based on the respondent description table above, that the respondents aged 16-25 amounted to 50 people or 54.3%. aged 26-35 years amounted to 28 people or 30.4%, aged 36-45 years amounted to 9 people or 9.8%. There are 5 people aged 46-55 years or 5.4%. So, in this table of the 92 respondents who were sampled at PT. Mustika Ratu, Tbk. Ciracas-East Jakarta is dominated by employees aged 16-25 years, amounting to 50 people or 54.03%

Table 5 Work Period

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 2 Years	44	47.8	47.8	47.8
	3 - 6 Years	27	29.3	29.3	77.2
	> 7 Years	21	22.8	22.8	100.0
	Total	92	100.0	100.0	

Source: Primary Data (processed by using SPSS V 22,2020)

Based on the respondent description table above, of the 92 respondents who were sampled in this study, 44 people or 47.8% of whom worked <2 years, who worked for 3-6 years were 27 people or 29.3%, who worked > 7 years amounted to 21 people or 22.8%. So that dominates at PT. Mustika Ratu Tbk. Ciracas-East Jakarta are respondents whose work period is <2 years.

The results of the respondents' answers have been summarised as follows:

Table 6 Description of Respondents' Answers on Employee Performance

Statement Items	Respondents' Answers								Average
		1	2	3	4	5	6	7	
Y.1	F	1	3	2	1	2	47	36	6,10
	%	1,1	3,3	2,2	1,1	2,2	51,1	39,1	

The performance provided by employees reflects the quality of work									
Y.2	F	0	2	1	4	2	39	44	6,25
Appreciation from superiors shows excellent work quality	%	0	2,2	1,1	4,3	2,2	42,4	47,8	
Y.3	F	0	3	3	0	3	44	39	6,16
Employee work results are in accordance with the company SOP	%	0	3,3	3,3	0	3,3	47,8	42,4	
Y.4	F	0	0	1	3	4	42	42	6,32
The targets set by the company can be met	%	0	0	1,1	3,3	4,3	45,7	45,7	
Y.5	F	0	3	4	2	2	45	36	6,07
The ability of employees to work independently by minimizing the help of others	%	0	3,3	4,3	2,2	2,2	48,9	39,1	
Y.6	F	0	1	2	6	4	35	44	6,20
Employees are willing to accept the responsibilities that have been given by the company	%	0	1,1	2,2	6,5	4,3	38,0	47,8	
Y.7	F	1	1	3	3	2	43	39	6,14
Employees have a high sense of initiative towards the company	%	1,1	1,1	3,3	3,3	2,2	46,7	42,4	
Y.8	F	0	1	0	3	6	49	33	6,18
Employees are able to adapt to the work environment	%	0	1,1	0	3,3	6,5	53,3	35,9	
Y.9	F	0	2	1	3	4	38	44	6,25
Employees are able to contribute both energy and thoughts to the company	%	0	2,2	1,1	3,3	4,3	41,3	47,8	
Y.10	F	0	0	2	2	2	43	43	6,34
Employees are able to work together in achieving company goals	%	0	0	2,2	2,2	2,2	46,7	46,7	

Source: primary data (processed by using SPSS V 22,2020)

The compensation variable that is defined is in accordance with the conceptual proposed, namely the system of remuneration for services provided by the company to its employees for

the progress of the company. The results of the respondent's answers have been summarized by the author and can be described as follows:

Table 7 Description of Respondents' Answers on Compensation

Statement Items	Respondents' Answers								Average
		1	2	3	4	5	6	7	
X1.1 The current salary is commensurate with the effort and effort given to the company	F	0	2	5	0	1	53	31	6,08
	%	0	2,2	5,4	0	1,1	57,6	33,7	
X1.2 The salary received is in accordance with the employee's work experience	F	0	0	2	6	3	32	49	6,30
	%	0	0	2,2	6,5	3,3	34,8	53,3	
X1.3 The company provides intensive if it is able to achieve the expected performance	F	0	0	2	3	3	42	42	6,29
	%	0	0	2,2	3,3	3,3	45,7	45,7	
X1.4 The leadership has given appreciation for the work of the employees	F	0	1	0	3	4	43	41	6,29
	%	0	1,1	0	3,3	4,3	46,7	44,6	
X1.5 Bonuses given by the company can increase the morale of employee performance	F	1	0	2	2	6	35	46	6,27
	%	1,1	0	2,2	2,2	6,5	38	50	
X1.6 Bonuses given by the company as expected	F	0	4	0	3	4	38	43	6,18
	%	0	4,3	0	3,3	4,3	41,3	46,7	
X1.7 The amount of wages received is in accordance with government regulations	F	1	2	3	0	2	50	34	6,11
	%	1,1	2,2	3,3	0	2,2	54,3	37,0	
X1.8 The wages given by the company are satisfactory	F	0	3	1	3	5	39	41	6,16
	%	0	3,3	1,1	3,3	5,4	42,4	44,6	
X1.9 Insurance provided by the company can be used easily	F	0	3	3	1	1	45	39	6,16
	%	0	3,3	3,3	1,1	1,1	48,9	42,4	

X1.10	F	0	0	1	3	4	43	41	6,30
The existence of health insurance for employees can help the welfare of employees	%	0	0	1,1	3,3	4,3	46,7	44,6	

Source: Primary data (processed by using SPSS V 22,2020)

Table 8 Description of Respondents' Answers on Work Environment

Statement Items	Respondents' Answers								Average
		1	2	3	4	5	6	7	
X2.1	F	0	3	0	3	6	49	31	6,08
Air circulation is adjusted according to need	%	0	3,3	0	3,3	6,5	53,3	33,7	
X2.2	F	0	0	3	2	6	37	44	6,27
Good air circulation is very beneficial for employees in their daily work	%	0	0	3,3	2,2	6,5	40,2	47,8	
X2.3	F	0	1	1	4	3	46	37	6,21
The room is conducive to work (not noisy)	%	0	1,1	1,1	4,3	3,3	50,0	40,2	
X2.4	F	0	2	3	2	4	45	36	6,12
Noise can interfere with concentration at work	%	0	2,2	3,3	2,2	4,3	48,9	39,1	
X2.5	F	0	0	2	6	4	34	46	6,26
The level of security in the work environment is very high	%	0	0	2,2	6,5	4,3	37,0	50,0	
X2.6	F	0	0	3	3	4	44	38	6,21
The company ensures the safety of its employees at work	%	0	0	3,3	3,3	4,3	47,8	41,3	
X2.7	F	0	0	0	4	6	50	32	6,20
The relationship between superiors and subordinates in the company is going well	%	0	0	0	4,3	6,5	54,3	34,8	
X2.8	F	0	1	1	2	6	38	44	6,29
Bosses are able to provide a good example to their subordinates	%	0	1,1	1,1	2,2	6,5	41,3	47,8	
X2.9	F	0	2	0	6	2	41	41	6,21
The relationship between fellow colleagues in the company is going well	%	0	2,2	0	6,5	2,2	44,6	44,6	
X2.10	F	0	2	4	2	2	49	33	6,08

Establishment of good cooperation between fellow colleagues	%	0	2,2	4,3	2,2	2,2	53,3	35,9	
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Source: primary data (processed by using SPSS V 22,2020)

Discussion

The effect of partial compensation in improving employee performance

The results shown from the hypothesis test obtained t value 13.159 with a significance value of $0.000 < \alpha (0.05)$ so that it can be said that H_0 is rejected and H_a is accepted. The conclusion is that partially compensation has a significant positive effect in improving employee performance. This illustrates that the higher the compensation received, the higher the resulting performance. The results shown are the same as the results of previous research conducted by [14] which states that compensation has a significant positive effect on employee performance.

The influence of the work environment partially in improving employee performance

The results of the hypothesis test obtained t value is 11.970 with a significance value of $0.000 < \alpha (0.05)$ so it can be said that H_0 is rejected and H_a is accepted. The conclusion is partially the work environment has a significant positive effect in improving employee performance at PT. Mustika Ratu Tbk, Ciracas-East Jakarta. This means that a good work environment can improve the resulting employee performance. The results of this study are similar to the results of previous studies conducted by [15] which show that there is a positive and significant influence between the work environment on employee performance.

The effect of Compensation and Work Environment simultaneously in increasing Employee Performance

The results shown by the hypothesis test obtained an F value of 1552,952 with a significance value of 0,000 and it can be said that H_0 is rejected and H_a is accepted. Which means that the compensation and work environment variables together have a significant positive effect at the α level (0.05). This shows that compensation and work environment simultaneously have an effect on improving employee performance at PT Mustika Ratu Tbk, Ciracas-East Jakarta. It can be concluded that the compensation and work environment in a company, the resulting employee performance will increase. The results shown are the same as the results of previous research conducted by [4] entitled "The Effect of Compensation and Work Environment on Employee Performance at S² Restaurant Semarang" which proves that the results obtained have a positive and significant influence between the compensation variable and the work environment at S² Semarang Restaurant to realize good employee performance.

Conclusion

From the data analysis that has been carried out that compensation and work environment in improving employee performance, it can be concluded that compensation, work environment and employee performance have a positive and significant effect on each variable, the results of the study partially show that the compensation variable has a significant positive effect in improving employee performance. This is indicated by a significance value of $0.000 < 0.05$, then H_0 is rejected, H_a is accepted. The meaning of the hypothesis partially shows that compensation has a positive effect in improving the performance of employees of PT. Mustika Ratu Tbk,

Ciracas-East Jakarta, the results of the research partially show that the work environment has a significant positive effect in improving the performance of employees of PT Mustika Ratu Tbk, Ciracas- East Jakarta. This is based on a significance value of $0.000 < 0.05$, then H_0 is rejected. H_a is accepted. The meaning of the hypothesis partially shows that the work environment has a positive influence in improving employee performance, the hypothesis proves that simultaneously the compensation and work environment variables have an influence in improving employee performance. This is evidenced by the significance value of $0.000 < 0.05$, which means that there is a simultaneous influence between compensation and the work environment in improving employee performance. For further research, researchers recommend conducting research related to employee performance with a different approach.

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