

# The Effect of Compensation and Work Environment on Work Ethos That Impact on Employee Performance at PT. Mitraindo Perkasa in Jakarta

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## Abstract

*This study aims to determine the effect of compensation and work environment on work ethic which has an impact on employee performance at PT. Mitraindo Perkasa in Jakarta. The method used is explanatory research with a sample of 125 respondents. The analysis technique uses statistical analysis with regression, correlation, determination and hypothesis testing. The results of this study Compensation has a significant effect on work ethic by 26.7%, hypothesis testing obtained a significance of  $0.000 < 0.05$ . Work environment has a significant effect on work ethic by 41.5%, hypothesis testing obtained a significance of  $0.000 < 0.05$ . Compensation and work environment simultaneously have a significant effect on work ethic by 47.2%, hypothesis testing obtained a significance of  $0.000 < 0.05$ . Work ethic has a significant effect on employee performance by 39.1%, hypothesis testing is obtained a significance of  $0.000 < 0.05$ .*

## Keywords

compensation; work environment; work ethic; employee performance



## I. Introduction

In organizing and running a business within the organization, the role of employees is very important because the human element is one element that can play an active role in policies and achieving organizational goals. With reliable human resources, the company's operational activities will run smoothly.

Human Resources (HR) is the most important component in a company or organization to run the business it does. Organization must have a goal to be achieved by the organizational members (Niati et al., 2021).

PT. Mitraindo Perkasa is a company engaged in the retail business with a concentration of product lines, both food products, beverages, sports, children's toys, fashion, life style, bookstores, department stores which are currently part of one of the largest companies in Indonesia by forming several subsidiaries. Currently, the company manages more than 100 brands such as Zara, Swatch, Lotus, Sogo, Adidas, Reebok, Calvin Klein, Converse, Station, Starbucks and many others.

Work ethic can increase productivity and efficiency at work. This impact can be felt at the individual (employee) level to the company. The work ethic builds a different work process culture because it becomes more open, together, and kinship.

Work ethic is beneficial for the company because if employees have a high work ethic, they will be able to increase their competence. That is, work ethic is the basic capital for someone to be able to improve their knowledge and skills. Not only competent, but the work ethic clearly fosters superior character for employees. With competence and

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character, one's performance will automatically be achieved. So, the company will not face internal problems because work productivity continues to increase. Work ethic is the root of success for the company. This is very important to establish, even early on. The company must be able to instill the vision and mission of all members of the company. Not only competencies and skills need to be trained, but a work ethic must be built first. "The work ethic is the foundation. Companies should not hesitate to provide work ethic training for their employees because building a work ethic means investing."

Compensation is part of the company's policy with all forms of payment intended as an award of remuneration for employee performance shown by employees. As compensation also refers to a form of payment or gift for employees and comes from their work, both direct and indirect payments (Dessler, 2012: 46). A similar opinion was also conveyed by Hasibuan (2012: 86) who argued that "Compensation is very important to be carried out by companies in order to provide encouragement to work, with the amount of compensation given being a reflection of the size of the value of the employee's work itself."

As the main key, human resources can determine compensation. Compensation is the company's way of helping employees who work in the company in order to improve the standard of living of employees and their daily needs which increase every year. With the compensation provided by the company, it is expected that employee performance and job satisfaction will increase.

The work environment for a company also has an important role in improving the performance of its employees. According to Nitisemo (2013: 23) states "Companies should be able to create a condition that can support the work of employees". Thus, a good relationship between environmental conditions and employee conditions reflects control that creates enthusiasm to unite in the organization in achieving goals. Work in a comfortable environment such as co-workers who are ready to help and interact with each other while working, even the company leadership treats all employees the same so that it can result in increased employee performance and the performance of the entire organization. This is in line with the opinion of Sedarmayanti (2011: 52) that "The work environment is everything around work and can affect employee work productivity". This opinion is also in line with Nitisemo (2013: 23) which states "Companies should be able to create conditions that support the work of employees". Thus, a good relationship between environmental conditions and employee conditions reflects control that creates enthusiasm to unite in the organization in achieving goals.

A good work environment will make the work atmosphere conducive in the company, the provision of worship facilities, dining facilities, comfortable workspaces and resting places for employees is a form of concern from the organization so that employees are comfortable in carrying out their activities. Every activity that a person does must have factors that encourage these activities. Therefore, the driving factor is the needs and desires of the employee. Performance can be assessed from the morale of its employees. One of the drivers of optimal performance is the provision of appropriate compensation from the performance generated in completing the employee's tasks.

In addition to improving performance, efforts must arise in employees, on the other hand there must also be a good management. The management must be a cycle of stages of planning, implementation, monitoring and evaluation. The results of the performance evaluation become feedback for the next planning stage.

Based on the results of pre research that the author did on the performance of employees at PT. Mitraindo Perkasa, in addition to the many complaints submitted to the HRD department with the conclusion that there are still welfares that are not in accordance

with existing regulations, the governance of the office environment is not yet fully organized, and employee performance is still not optimal, it is proven that there are still many employees with low attendance levels, completion of work that is not in accordance with the desired target, less fast service, and low discipline.

These conditions need to get the attention of the leadership so that employee performance will be better in the future. The fundamental thing that must be done by the leadership is the need to apply comprehensive discipline from the lower levels to the leadership.

Based on several factors that can affect employee performance, the authors are interested in conducting a study entitled "The Effect of Compensation and Work Environment on Employee Performance at PT. Mitraindo Perkasa in Jakarta".

## **II. Review of Literature**

### **2.1 Compensation**

According to Simamora (2018: 445) explains that "Compensation is all company gifts to employees as compensation or remuneration for services provided by employees to the company"

### **2.2 Work Environment**

According to Sedarmayanti (2020: 21) the work environment is the entire tooling and materials encountered, the surrounding environment in which a person works, his work methods and work arrangements both as individuals and groups..

### **2.3 Work Ethic**

Nitisemito (2019) berpendapat "etos kerja adalah melakukan kegiatan atau pekerjaan secara lebih giat, sehingga hasil yang diperoleh menjadi baik, sedangkan kegairahan kerja merupakan kesenangan yang mendalam terhadap pekerjaan yang dilakukan, oleh karena itu semangat kerja dengan integrasi dan iklim organisasi sulit untuk dipisahkan":

### **2.4 Employee Performance**

According to Mangkunegara (2019) the notion of performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him.

### **2.5 Research Model**

According to Sugiyono (2018), "The research model is a synthesis that reflects the relationship between the variables studied and is a guide for solving research problems and formulating hypotheses in the form of a flow chart equipped with qualitative explanations".

### **2.6 Research Hypothesis**

According to Sugiyono (2018) "The hypothesis is a temporary answer to problems, because it is temporary, it needs to be proven true through the empirical data collected". The formulation of the hypothesis proposed is as follows.

H1: There is a significant effect of compensation on the work ethic at PT. Mitraindo Perkasa in Jakarta.

H2: There is a significant effect of the work environment on the work ethic at PT. Mitraindo Perkasa in Jakarta.

H3: There is a significant effect of compensation and work environment simultaneously on work ethic at PT. Mitraindo Perkasa di Jakarta.

H4: There is a significant effect of work ethic on employee performance in PT. Mitraindo Perkasa di Jakarta.

### III. Research Method

The population in this study amounted to 125 respondents PT. Mitraindo Perkasa in Jakarta. The sampling technique in this study is a saturated sample, where all members of the population are used as samples. Thus the sample in this study amounted to 125 respondents. The type of research used is associative, where the aim is to find out the relationship between. In analyzing the data used instrument test, classical assumption test, regression, coefficient of determination and hypothesis testing.

### IV. Results and Discussion

#### 4.1 Results

##### a. Instrument Test Results

1. From the test results, it was obtained that all items of the compensation variable questionnaire obtained a 2-tailed significance value of  $0.000 < 0.05$ , thus the instrument was valid.
2. From the test results, it was obtained that all questionnaire items on the Work Environment variable obtained a 2-tailed significance value of  $0.000 < 0.05$ , thus the instrument was valid.
3. From the test results, all questionnaire items on the Work Ethic variable obtained a 2-tailed significance value of  $0.000 < 0.05$ , thus the instrument is valid.
4. From the results of reliability testing, the following results were obtained

**Table 1.** Reliability Test Results

Variable	<i>Cronbach's Alpha</i>	Alpha Critical Standard	Information
Compensation (X1)	0,623	0,600	Reliable
Work Environment (X2)	0,637	0,600	Reliable
Work Ethic (Y)	0,611	0,600	Reliable
Employee Performance (Z)	0,622	0,600	Reliable

Based on the test results above, the overall compensation variable (X1), Work Environment (X2), Work Ethic (Y) and Employee Performance (Z) obtained a Cronbach alpha value greater than 0.600. Thus it is declared reliable.

##### b. Classical Assumption Test Results

###### 1. Normality Test

The results of the normality test using the Kolmogorov-Smirnov Test are as follows:

**Table 2.** Normality Results Kolmogorov-Smirnov Test

#### Tests of Normality

Kolmogorov-Smirnov <sup>a</sup>			Shapiro-Wilk		
Statistic	df	Sig.	Statistic	df	Sig.

Work Ethic (Y)	.069	125	.200*	.972	125	.011
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\*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Based on the test results in the table above, a significance value of 0.200 is obtained where the value is greater than the value of  $= 0.050$  or  $(0.200 > 0.050)$ . Thus, the assumption of the distribution of the equations in this test is normal.

## 2. Multicollinearity Test

The multicollinearity test was carried out by looking at the Tolerance Value and Variance Inflation Factor (VIF). The test results are as follows:

**Table 3.** Multicollinearity Test Results with Collinearity Statistics.  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	9.513	2.835			
	Compensation (X1)	.252	.069	.272	.774	1.291
	Employee Performance (X2)	.522	.076	.515	.774	1.291

a. Dependent Variable: Etos Kerja (Y)

Based on the test results in the table above, the tolerance value of each independent variable is  $0.774 < 1.0$  and the Variance Inflation Factor (VIF) value is  $1.291 < 10$ , thus this regression model does not occur multicollinearity.

## 3. Autocorrelation Test

The test was carried out using the Darbin-Watson test (DW test). The test results are as follows:

**Table 4.** Autocorrelation Test Results  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.687 <sup>a</sup>	.472	.463	2.548	1.778

a. Predictors: (Constant), Work Environment (X2), Compensation (X1)

b. Dependent Variable: Work ethic (Y)

The test results in the table above obtained the Durbin-Watson value of 1,778, the value is between the interval 1,550 – 2,460. Thus the regression model stated that there was no autocorrelation disorder.

## 4. Heteroscedasticity Test

The test was carried out with the Glejser Test Model test tool. The test results are as follows:

**Table 5. Heteroscedasticity Test Results with Glejser Test Model Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.001	1.627		1.844	.068
Compe nsation (X1)	-.011	.040	-.027	-.267	.790
Work Environment (X2)	-.014	.043	-.034	-.327	.744

a. Dependent Variable: RES2

The results of the test using the glejser test obtained the value of Sig. > 0.050. Thus the regression model in this test has no heteroscedasticity disorder.

### 5. Descriptive Analysis

In this test, it is used to determine the minimum and maximum scores, the highest score, the rating score and the standard deviation of each variable. The results are as follows:

**Table 6. Results of Descriptive Statistics Analysis Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Compensation (X1)	125	29	46	37.54	3.747
Work Environment (X2)	125	31	46	38.15	3.434
Work Ethic (Y)	125	32	46	38.89	3.479
Employee Performance (Z)	125	31	50	39.21	3.527
Valid N (listwise)	125				

Compensation obtained a minimum variance of 29 and a maximum variance of 46 with a rating score of 3.754 with a standard deviation of 3.747. Work environment obtained a minimum variance of 31 and a maximum variance of 46 with a rating score of 3,815 with a standard deviation of 3,434. Work ethic obtained a minimum variance of 32 and a maximum variance of 46 with a rating score of 3,889 with a standard deviation of 3,479. Employee performance obtained a minimum variance of 31 and a maximum variance of 50 with a rating score of 3,921 with a standard deviation of 3,527

### c. Quantitative Analysis

This analysis is intended to determine the effect of the independent variable on the dependent variable. The test results are as follows:

#### 1. Multiple Linear Regression Analysis

This regression test is intended to determine changes in the dependent variable if the independent variable changes. The test results are as follows:

**Table 7. Multiple Linear Regression Test Results Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	9.513	2.835		3.356	.001
Compensation (X1)	.252	.069	.272	3.634	.000
Work Environment (X2)	.522	.076	.515	6.892	.000

a. Dependent Variable: Work ethic (Y)

Based on the test results in the table above, the regression equation  $Y = 9.513 + 0.252X_1 + 0.522X_2$ . From these equations it is explained as follows:

- a) A constant of 9.513 means that if there is no compensation and work environment, then there is a work ethic of 9.513 points..
- b) The compensation regression coefficient is 0.252, this number is positive, meaning that every time there is an increase in compensation of 0.252 points, the work ethic will also increase by 0.252 points.
- c) Work Environment regression coefficient is 0.522, this number is positive, meaning that every time there is an increase in the Work Environment by 0.522 points, the Work Ethic will also increase by 0.522 points.

## 2. Coefficient of Determination Analysis

The analysis of the coefficient of determination is intended to determine the percentage of the influence of the independent variable on the dependent variable either partially or simultaneously. The test results are as follows:

**Table 8.** Results of the Coefficient of Determination of Compensation on Work Ethic

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.516 <sup>a</sup>	.267	.261	2.991

a. Predictors: (Constant), Compensation (X1)

Based on the test results, the determination value is 0.267, which means that compensation has an influence contribution of 26.7% on the work ethic.

**Table 9.** Results of Testing the Coefficient of Determination of the Work Environment on Work Ethic

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.644 <sup>a</sup>	.415	.410	2.671

a. Predictors: (Constant), Work Environment (X2)

Based on the test results obtained a determination value of 0.415, meaning that the Work Environment has a contribution of 41.5% influence on the Work Ethic.

**Table 10.** Results of Testing the Coefficient of Determination of Compensation and Work Environment Simultaneously on Work Ethic

<b>Model Summary</b>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.687 <sup>a</sup>	.472	.463	2.548

a. Predictors: (Constant), Work Environment (X2), Compensation (X1)

Based on the test results, the determination value is 0.472, which means that compensation and the work environment simultaneously have a contribution of 47.2% to work ethic, while the remaining 52.8% is influenced by other factors.

**Table 11.** Results of Testing the Coefficient of Determination of Work Ethic on Employee Performance

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.626 <sup>a</sup>	.391	.387	2.763

a. Predictors: (Constant), Work Ethic (Y)

Based on the test results, the determination value is 0.391, which means that the work ethic has a contribution of 39.1% influence on employee performance.

3. Partial Hypothesis Test (t test)

Hypothesis testing with t test is used to determine which partial hypothesis is accepted. The test results are as follows:

**Table 12.** Results of Compensation Hypothesis Testing on Work Ethic

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20.897	2.704		7.728	.000
	Compensation (X1)	.479	.072	.516	6.686	.000

a. Dependent Variable: Work Ethic (Y)

Based on the test results in the table above, the value of t arithmetic > t table or (6.686 > 1.979), thus the hypothesis that is proposed that there is a significant effect between compensation on work ethic is accepted.

**Table 13.** Results of Hypothesis Testing of Work Environment on Work Ethic

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.991	2.676		5.228	.000
	Work Environment (X2)	.653	.070	.644	9.341	.000

a. Dependent Variable: Work Ethic (Y)

Based on the test results in the table above, the value of t arithmetic > t table or (9.341 > 1.979), thus the proposed hypothesis that there is a significant influence between the work environment and work ethic is accepted.

**Table 14.** The results of the work ethic hypothesis test on employee performance

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14.536	2.784		5.221	.000
	Work Ethic (Y)	.634	.071	.626	8.896	.000

a. Dependent Variable: employee performance (Z)

Based on the test results in the table above, the value of t arithmetic > t table or (8.896 > 1.979), thus the hypothesis proposed that there is a significant influence



between work ethic on employee performance is accepted.

#### 4. Simultaneous Hypothesis Testing (F Test)

Hypothesis testing with the F test is used to determine which simultaneous hypothesis is accepted. The third hypothesis: There is a significant influence between compensation, work environment and motivation on work ethic.

**Table 15.** Results of Simultaneous Compensation and Work Environment Hypothesis Testing on Work Ethic

<b>ANOVA<sup>a</sup></b>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	708.359	2	354.180	54.553	.000 <sup>b</sup>
	Residual	792.073	122	6.492		
	Total	1500.432	124			

a. Dependent Variable: Work Ethic (Y)

b. Predictors: (Constant), Work Environment (X2), Compensation (X1)

Based on the test results in the table above, the calculated F value > F table or (54.553 > 2.680), thus the fourth hypothesis proposed that there is a significant influence between compensation and the work environment simultaneously on work ethic is accepted.

## 4.2 Discussion

### a. The Effect of Compensation on Work Ethic

Compensation has a significant effect on work ethic with a coefficient of determination of 26.7%. Testing the hypothesis obtained the value of t arithmetic > t table or (6.686 > 1.979). Thus the hypothesis proposed that there is a significant effect between compensation and work ethic is accepted.

### b. Influence of Work Environment on Work Ethic

Work environment has a significant effect on work ethic with a coefficient of determination of 41.5%. Testing the hypothesis obtained the value of t arithmetic > t table or (9.341 > 1.979). Thus the hypothesis proposed that there is a significant effect between the work environment and work ethic is accepted.

### c. The Effect of Compensation and Work Environment on Work Ethic

Compensation and work environment have a significant effect on work ethic with the regression equation  $Y = 9.513 + 0.252X_1 + 0.522X_2$ , with a coefficient of determination of 47.2% while the remaining 52.8% is influenced by other factors. Hypothesis testing is obtained by the calculated F value > F table or (54.553 > 2.680). Thus the hypothesis proposed that there is a significant effect between compensation and the work environment on work ethic is accepted.

### d. The Effect of Work Ethic on Employee Performance

Work ethic has a significant effect on employee performance with a coefficient of determination of 39.1%. Testing the hypothesis obtained the value of t arithmetic > t table or (8.896 > 1.979). Thus the hypothesis proposed that there is a significant effect between work ethic on employee performance is accepted.

## V. Conclusion

Compensation has a significant effect on work ethic with a contribution of 26.7%. Hypothesis test obtained value of  $t \text{ count} > t \text{ table}$  or  $(6,686 > 1,979)$ . Work environment has a significant effect on work ethic with a contribution of 41.5% influence. Hypothesis test obtained value of  $t \text{ count} > t \text{ table}$  or  $(9,341 > 1,979)$ . Compensation and work environment simultaneously have a significant effect on work ethic with a contribution of 47.2%, while the remaining 52.8% is influenced by other factors. Hypothesis test obtained value of  $F \text{ arithmetic} > F \text{ table}$  or  $(54.553 > 2.680)$ . Work ethic has a significant effect on employee performance with a contribution of 39.1% influence. Hypothesis test obtained value of  $t \text{ count} > t \text{ table}$  or  $(8.896 > 1.979)$ .

Companies need to review the compensation program so that it can have a more significant impact and always refer to the applicable laws and regulations. Companies must always build employee relationships so that they are able to work together so as to create a harmonious work environment. Leaders need to encourage employees to be able to improve managerial abilities, namely work ethic so that employee performance has increased in line with company goals. In addition, the leadership needs to create an atmosphere and conditions that support the improvement of the work ethic. The company must conduct periodic work performance evaluations for employees, in this case the superiors and company owners are expected to be able to better communicate their expectations and directions to employees.

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