

# The Effect of Work Environment, Workload and Financial Incentives on Employee Performance at PT. Indofood CBP Sukses Makmur Tbk

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## Abstract

The purpose of this study is to determine whether there is an influence of the Work Environment, Workload and Financial Incentives on Employee Performance at PT. Indofood CBP Sukses Makmur Tbk. By paying attention to the level of HR in the company, it is expected to make a real contribution to improving employee performance results. This research method uses a quantitative approach with correlational or causal studies. The research site is located on Jalan Raya Cikopo, Cikopo, Kec. Bungursari, Kab. Purwakarta, West Java 41181. The subjects of this research are individual employees who work at PT. Indofood CBP Sukses Makmur Tbk. This study uses primary data with data techniques using a questionnaire via Google form to 72 employees. The instrument test uses validity and reliability tests. The data analysis technique used is multiple regression analysis which is operated through the SPSS 23 program. The results showed that there was a relationship between the variables of Work Environment, Workload and Financial Incentives on Employee Performance at PT. Indofood CBP Sukses Makmur. Partially significant effect on the relationship between the dependent variable (Y) and the independent variable (X). Suggestions that need to be considered for the company's internal parties to continue to maintain the quality of employee performance by paying attention to all supporting aspects, namely variable X.

Keywords: Work Environment, Workload, Finance Incentive and Work Employee

## INTRODUCTION

Wrong One factor Which can support growth industry is Human Resources, so employee performance is one factor determinant of success or the key to the success of a company. Employee performance is the result of someone's work in quality and quantity has achieved by employee in operate task in accordance not quite enough answer Whichgiven, Mangkunegara (2016). Therefore, it can be said that performance employee on A company is part most importantly in carrying out duties in accordance with what is ordered by his superiors, in an orderly manner quality nor quantity in accordance with not quite enough answer division his eacheach.

High employee performance is highly expected by an agency, The more employees who have high performance, the greater the productivity the agency as a whole will improve so that the agency will be able to survive in global competition (Fatah & Suhandini, 2019). Because employees play a role as mover the way success or

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setback something company. So from That, company must notice performance employee through dimensions order performance both of them mutually complete in One room scope.

One of largest industrial company in Indonesia Which move in in the FnB (Food and Beverage) sector, namely PT. Indofood CBP Sukses Makmur Tbk. PT. Indofood CBP Sukses Makmur Tbk which is located on Jalan Raya Cikopo No. Km, RW. 13, Cikopo, Kec. Bungursari, Purwakarta Regency, West Java 41181, Indonesia. It's a company Which based in Indonesia Which mainly move in field making noodles instant packaging. Company This Also produces dairy products, snacks, biscuits, food seasonings, drinks, as well as nutrition and special food, which includes food for babies and pregnant women as well as breastfeeding. The company also operates in the packaging business as a division supporter, Which offers flexible and corrugated packaging. Brand mainly including Indomie, Supermi, Sarimi, Indomilk, Stamp Delicious, Indofood, Plate Lombok, Chitato, Qtela, Lays, Cheetos, Promina and SUN. A number of child his company is Indofood (M) Food Industries Sdn. Bhd., PT Indolacto, PT Indofood Fritolay Prosperous, PT Indofood Asahi Success Beverages And PT Sun Rengo Containers.

PT Indofood CBP Success Prosperous do measurement performance to all employees using the Key Performance Index (KPI). adapted to each task in each division. Following are the KPI measurement results at PT Indofood CBP Prosperous Success.

Performance can be measured using several indicators, Hartono & Siagian (2020) put forward performance can be measured with indicator (1) quality work Which generated by employee, (2) quantity or amount work Which completed by employees, (3) efficiency in doing work, (4) discipline Work, (5) initiative ability For do work with Correct without must directed, (6) accuracy in results work Which achieved, (7) leadership, (8) honesty in Work, And (9) creativity in Work.

This is in line with the results of observations made by PT Indofood CBP Sukses Makmur Tbk, which said that several employees It was seen that someone was late coming in when lunch time was over (after the hour lunch), to high levels of absenteeism among some employees. And There are still some employees who do not complete their work properly time. So if it is linked to the theory put forward by Hartono & Siagian (2020) that there is a decline in performance based on discipline and quality Work employee.

Wrong One matter Which can increase performance employee is environment Work. Something company Which want to reach the goal must give motivation And notice environment Work so that can produce employee Which Work in a way efficient And effective. With providing comfort while working for employees through the work environment will determine level performance employee (Andrianto & Siringoringo, 2020).

Based on the results of observations and interviews with PT Indofood CBP Success Prosperous Tbk, can is known condition environment Work in company the Not yet in accordance hope Because factor environment Work non physique Which consists from the company's social environment, such as employees who rarely work the same, especially in the marketing division, even though each individual collaborates very needed so that objective company can achieved better.

The work environment is the total of materials and tools encountered by worker, method Work, arrangement Work, Then condition environment the surroundings in which a person works both individually and in a group Work. The work environment is divided into 2 (two) types, namely the physical work environment and

non-physical work environment (Sari, *et. al.*, 2019). Positive outlook towards The work environment for employees is one of the company's obligations. Based on research conducted by Handaru, et al (2013) stated that environment Work Which conducive can increase satisfaction employee work And on the contrary, environment Work Which No adequate will can reducing employee job satisfaction. Research by Handaru, et al (2013), Bahtiar (2014), Wibowo, et al (2014), Ervina (2017), Iskandar (2017) And Ratnasari (2017) prove that work environment own influence significant to satisfaction employee in Work on something company.

Apart from the work environment which causes employee performance increase, There is also burden Work Which felt Enough influence quality performance employee. Workload is a collection or number of activities that must be carried out completed by an organizational unit or office holder within a period of time certain (Paramitadewi, 2017). Workload is a collection of or a number activities that must be completed by an organizational unit or office holder within a certain period. It was further stated that measurement burden Work is Wrong One technique management For get information position, through a research and assessment process carried out analytically. The position information is intended to be used as a basis for perfect apparatus Good in field institutional, management, And human resources (Sastra, 2017). Workload is a number of activities must resolved by something units organization or holder position in a way systematic with use technique analysis position, technique analysis burden Work, or other management techniques within a certain period of time to obtain information about the work efficiency and effectiveness of an organizational unit (Anita, et al 2013).

Burden Work Good in a way quantity Where tasks Which need done too much/little or in terms of the quality of the tasks that must be done need skill. When many task No comparable with ability both physical, skill and available time will be a source of stress. The negative impact of a high workload is the possibility of emotions arising employee which does not match the company's expectations. Workload Which excessive This very influential to productivity power Work as well as influential very to productivity employee. Employee feel, that the amount of existing workload is not commensurate with the amount of work that must be done resolved. Condition This can trigger appearance stress Work, Because all workers should get jobs that match their age qualifications, skill And in accordance division, so form work Which currently done by Employees can be resolved immediately according to orders from superiors. Study conducted by Rusmiati et al. (2021) and Cahyaningtyas & Santosa (2021) shows that there is a significant influence between workload and employee performance with characteristic influence negative

Apart from the work environment and workload that influence it performance employee, there is also incentive finance Which felt Not yet in accordance employee expectations. Incentives are rewards for services provided by companies can assessed with Money And tend given in a way regular. Incentive defined as form payment Which related with performance And distribution profit, as distribution benefit for employee Because enhancement productivity or cost savings (Widhianingrum, 2018).

Field conditions related to incentives for PT Indofood CBP Sukses employees Prosperous can see from No exists addition incentive overtime Which given on employee, whereas a number of employee often found experience overtime Work caused by workload which he received. Research conducted by Widhianingrum (2018), Liu & Liu (2022) And Mulyani (2018) showing that there is influence Which significant between incentive Work with performance Work.

Conclusion from What Which has I break it down here can be known that PT

employee performance. Indofood CBP Sukses Makmur Tbk is not yet in compliance hope Which desired because of the trend decreased and based on Conditions in the field are thought to be influenced by three factors Which affect employee performance. So to create suitable employees with the company's qualifications, it is necessary to have a safe work environment comfortable, workload appropriate to age, skill and qualifications ability incentive finance Which in accordance with the provision company And employee needs. Because these three things are crucial supporting good and professional performance. To be able to make all of that happen So all adequate supporting things are needed to ensure smooth performance employee Which professional.

This research focuses on testing "The Effect of Work Environment, Workload, and Financial Incentives on Employee Performance at PT. Indofood CBP Sukses Makmur Tbk." The problem formulation includes the question of whether the work environment, workload, and financial incentives have an impact on employee performance in the company. The research objectives include analyzing the influence of each variable on employee performance, while the benefits include theoretical and practical aspects. Theoretically, it is hoped that this research will provide a better picture of the work environment, workload and financial incentives in an organizational context, as well as becoming a reference for further research. The practical benefit is involving researchers to understand the impact of these variables on HEIs. Indofood CBP Sukses Makmur Tbk, students as a source of additional information, companies for internal improvements, and National University as a reference for developing knowledge in the field of Human Resource Management, especially for students at the Faculty of Economics and Business, National University.

## **RESEARCH METHOD**

This research focuses on employee performance which is influenced by the work environment, workload and financial incentives. Quantitative research methods with a correlational study approach are used to analyze the causal relationship between these variables. The research is scheduled to take place from April to July 2022, with activities such as field surveys, proposal preparation, data collection and processing, and data analysis. The research population included employees of PT Indofood CBP Sukses Makmur, and sampling was carried out in a saturated manner. Data collection techniques involve questionnaires, literature studies, observations, and interviews. Data analysis will involve validity and reliability tests, classic assumption tests such as normality, multicollinearity, heteroscedasticity and autocorrelation. The model feasibility test involves the F test and coefficient of determination ( $R^2$ ). Finally, hypothesis testing uses the t test to identify the influence of work environment variables, workload and financial incentives on employee performance.

## **RESULTS AND DISCUSSION**

### **Results Analysis Inferential**

#### **A. Analysis Inferential**

Analysis inferential is analysis Which emphasize on influence variable free And variable bound with do test hypothesis And conclude results hypothesis.

##### **1. Analysis Regression Linear Multiple**

Multiple linear regression analysis discusses the extent of influence of variables independent (X) to the dependent variable (Y). where for the independent variable is Environment Work (X1), Burden Work (X2), Incentive Employee (X3) as well as dependent variable is Performance Employee (Y) use

program SPSS 23 on table inlower as following.

**Table 1. Results Analysis Regression Linear Multiple Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.844	3,151		-.268	,790		
EnvironmentWork	,577	,076	,560	7,559	,000	,613	1,631
Burden Work	.203	,288	,766	-.706	,002	,061	1,447
Incentive Finance	,714	,299	,772	2,387	,004	,059	1,068

a. Dependent Variables: Performance Employee

From table results test regression linear multiple showing that model equality regression multiple For estimate Performance Employee Which influenced by Environment Work, Burden Work And Incentive Finance.

Where:

$$Y = \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3$$

- Y = Performance Employee
- $\beta_1, \beta_2, \beta_3, \beta_4$  = Coefficient Regression
- X1 = Environment Work
- X2 = Burden Work
- X3 = Incentive Finance

Based on Table 4.10, the Multiple Linear Regression Test that is formed is as following:

$$Y = 0.577 X_1 + 0.203 X_2 + 0.714 X_3$$

Model the show meaning that:

- a) In the Work Environment variable there is a positive implication in the coefficient regression is 0.577 so it can be concluded that the Work Environment has a positive direction and that every increase in the Work Environment variable of one unit will increase employee performance by 0.577 or 58% if assumed variable other considered constant.
- b) In the Workload variable there is a positive implication in the regression coefficient is 0.203 so it can be concluded that each variable increases A workload of one unit will increase employee performance as big as 0.203 or 23% If assumed other variables are considered constant.
- c) On variable Incentive Finance there are implications positive in coefficient regression is 0.714 so it can be concluded that every increase If the Employee Incentive variable is one unit, it will increase Employee performance is 0.714 or 71% if other variables are assumed considered constant.

## B. Results Test Instrument

### 1. Validity test

According to Ghozali (2011), the validity test is a tool used For measure legitimate or or not something questionnaire. Proof test validity seen from the test Which done with method correlate between score individual each statement with score total from variable. As for criteria used to determine whether a statement is valid or not study This is as following:

- Level significance by 5% or 0.05
- Degrees of freedom ( $df = n-2$ ),  $100-2 = 98$  obtained  $r$  TABLE = 0.1966
- If  $r$  count <  $r$  TABLE (at a significance level of 5% or 0.05 then you can be said to be an item statement questionnaire the No valid.
- If  $r$  calculated >  $r$  TABLE (at a significance level of 5% or 0.05, then you can said items statement questionnaire the valid.

**Table 2. Results Test Validity Each Variable**

Variable	Item Number	r Count	r Table	Decision
Work environment(X1)	1	0.480	0.2319	Valid
	2	0.427	0.2319	Valid
	3	0.434	0.2319	Valid
	4	0.570	0.2319	Valid
	5	0.534	0.2319	Valid
	6	0.610	0.2319	Valid
	7	0.611	0.2319	Valid
	8	0.674	0.2319	Valid
	9	0.614	0.2319	Valid
	10	0.608	0.2319	Valid
Burden Work (X2)	1	0.428	0.2319	Valid
	2	0.445	0.2319	Valid
	3	0.483	0.2319	Valid
	4	0.554	0.2319	Valid
	5	0.554	0.2319	Valid
	6	0.580	0.2319	Valid
	7	0.688	0.2319	Valid
	8	0.636	0.2319	Valid
	9	0.552	0.2319	Valid
	10	0.416	0.2319	Valid
	11	0.424	0.2319	Valid
Financial Incentives (X3)	1	0.321	0.2319	Valid
	2	0.485	0.2319	Valid
	3	0.449	0.2319	Valid
	4	0.436	0.2319	Valid
	5	0.468	0.2319	Valid
	6	0.539	0.2319	Valid
	7	0.600	0.2319	Valid
	8	0.452	0.2319	Valid
	9	0.404	0.2319	Valid
	10	0.336	0.2319	Valid

## 2. Test Reliability

**Table 3. Results Test Reliability Each Variable**

Variables	Cronch's Alpha	Critical Value	Conclusion
Environment Work (X1)	0.724	0.6	Reliable
Burden Work (X2)	0.804	0.6	Reliable
Incentive Finance (X3)	0.882	0.6	Reliable
Performance Employee	0.824	0.6	Reliable

(Y)

Each item from each variable has a Cronbach Alpha value more of 0.6 so that can concluded that all indicators are stated reliable.

**3. Test Assumption Classic**

**a. Test Normality**

According to Ghazali (2016:154) The normality test is carried out to test whether the regression model is both the independent variable and the dependent variable or both of them own distribution normal or No.

**Table 4. Results Test Normality  
One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		72
Normal Parameters <sup>a, b</sup>	Mean	.0000000
	Std. Deviation	1.60413942
Most Extreme Differences	Absolute	.108
	Positive	.085
	Negative	-.108
Test Statistics		.108
Asymp. Sig. (2-tailed)		.083 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

Based on results data on can concluded that Test This distribute Normal And can continued his research, because *Asymp. sig. (2 tailed)* as big as  $0.083 > level\ of\ significance\ (\alpha) = 0.05$ .

**b. Test Multicollinearity**

Ghozali (2011) multicorrelation test aims to test whether the model regression found a correlation between independent variables which if the tolerance value is close to 1, and the VIF value is around 1, and not more than 10 then it can be gathered that there is no multicollinearity between the independent variables in model regression. Santoso in Sutrisni (2010).

**Table 5. Results Test Multicollinearity  
Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Environment Work	.613	1,631
Burden Work	.061	1,447
Incentive Finance	.059	1,068

c. Dependent Variables: Performance Employee

Based on the table above, it is known that the tolerance value is greater than (0.10) and the VIF value is less than 10, which means that there is no multicollinearity data has regression Which Good.

**4. Test Heteroscedasticity**

According to Ghazali (2013: 139) test heteroscedasticity aim For test is in model regression happen inequality variance.

**Table 6. Results Test Heteroscedasticity**

Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,227	2,001		,613	,542
	Environment Work	,009	,048	,029	,193	,848
	Burden Work	-.254	,183	-.673	-1,391	,169
	Incentive Finance	,270	,190	,699	1,418	,161

a. Dependent Variables: Abs\_RES

Obtained that each – each mark variable For mark significance (Sig.) Work Environment variables (X1), Work Load (X2), Financial Incentives (X3) in the glesjer model obtain greater results than 0.05 then heteroscedasticity does not occur in the research, so study can next.

**5. Test Autocorrelation**

Autocorrelation test aim is in regression model multiple linear There is correlation between error bully on period t with error bully on period t-1 (previously). Wrong One how to test is happen autocorrelation can used test Durbin Watson (DW test).

**Table 7. Results Test Autocorrelation Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.878 <sup>a</sup>	,771	,761	1,639	1,709

a. Predictors: (Constant), Financial Incentives, Environment Work, Burden Work

b. Dependent Variables: Performance Employee

N = 72  
d = 1.709  
dL = 1.5323

dU = 1.7054  
4- dL = 2.4677  
4-dU = 2.2964

From the test results above, you can see that  $dU < d < 4-dU$  ( $1.7054 < 1,709 < 2.2964$ ) Which It means  $H_0$  accepted or No there is symptom autocorrelation.

**6. Test Appropriateness Model**

**a. Test F**

The purpose of carrying out the F test is to determine the level appropriateness model regression which used in study which can interpreted analysis regression linear multiple works for now influence variables independent in a way simultaneous which there is in ANOVA table (Tri Basuki, 2015).

**Table 8. Results Test F ANOVA <sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	615.173	3	205,058	76,32	,000
	Residual	182,702	68	2,687	1	<sup>b</sup>
	Total	797,875	71			

a. Dependent Variables: Performance Employee

b. Predictors: (Constant), Financial Incentives, Environment Work, Burden Work

$$Df_1 = k - 1 = 3 - 1 = 2 \quad Df_2 = nk = 72 - 3 = 69$$

From the ANOVA test or F-test, the calculated F value > F table is obtained (76.321 > 3.13) from the Sig value. 0.000 < 0.05. After testing simple linear, then the results from the F test show that there is an influence in a way stimulant between variable independent to variables dependent

**b. Coefficient Determination**

Coefficient determination works explained variables dependent Which can seen through results test Coefficient Determination (R2) following:

**Table 9. Results Coefficient Determination (R2)**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted Square	R Std. Error of the Estimate
1	.878 <sup>a</sup>	.771	.761	1,639

c. Predictors: (Constant), Incentive Finance, Environment Work, Burden Work

d. Dependent Variables: Performance Employee

The results of the Adjusted R Square (R2) value in the table above are the numbers obtained coefficient of determination R2 = 0.761 or 76.1%, which means the influence of variables independent (X) to variables dependent (Y) as big as 76% the rest explained by variables other outside variables.

**7. Test Hypothesis**

**a. Test t**

Test t used for now level significance coefficient Partial And role each variables independent to variables dependent using a two-sided significance level of 0.05 which in this study was tested Work Environment hypothesis (X1), Workload (X2), Financial Incentives (X3) as well The dependent variable is Employee Performance (Y). The following results can be presented based on test t:

**Table 10. Results Test t Coefficients <sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients		Collinearity Statistics	
	B	Std. Error	Beta	Q	Sig Tolerance	VIF

1 (Constant)	-.844	3,151		-.268	,790		
Environment Work	,577	,076	,560	7,559	,000	,613	1,631
Workload	.203	,288	,766	2,706	,002	,061	1,447
Financial Incentives	,714	,299	,772	2,387	,004	,059	1,068

a. Dependent Variables: Performance Employee

- 1) Mark tCalculate Work Environment (X1) is 7,559 with t value Table 1.669. Because t count > t table (7.559 > 1.669) then Ho is rejected and Ha is accepted, which can be concluded that the Work Environment has an influence positive And significant (0.000 < 0.05) to Employee performance.
- 2) The tCalculated Workload (X2) value is 2.706 with the tTable value 1,669. Because t count > t table (2.706 > 1.669) then Ho is rejected and Ha accepted, Which can concluded that Burden Work influential positive And significant (0.002 < 0.05) to Employee performance.
- 3) The tCalculated Financial Incentive value (X3) is 2.387 with the tTable value 1,669 Because t count > t table (2,387 > 1,669) so Ho rejected And Ha accepted, Which can concluded that Incentive Finance influential positive And significant (0.004 < 0.05) to Performance Employee.

**Discussion**

Based on results from Results Test Assumption Classic Which consists from Test Normality, Test Multicollinearity, Test Heteroscedasticity And Test Autocorrelation has fulfil criteria.

Based on results analysis data in a way statistics Which has done to 72 employee show that Environment Work, Burden Work and Incentives Finance in a way stimulant influential significant to Performance Employee.

The influence of the work environment, workload and financial incentives is great stimulantly to employee performance is shown by the *Adjusted R value Square (R<sup>2</sup>)* is 76.1% or in other words Employee Performance is 76% possible explained by variable Environment Work, Workload And Incentive Finance.

**1. Influence Environment Work to Performance Employee**

Results study show that Environment Work influential positive And significant to Performance Employee, can see on Variable X1 has a t-count of 7.559 and is obtained mark significance as big as 0,000. The statistical value of the calculated t test is greater than the t-table (7.559 > 1,669) and the significant value is smaller than 0.05 or 5%. This testing show that H 0 rejected And Ha \_ accepted.

The results of this research indicate that the work environment is very good so that bring impact positive on Performance Employee so that can do work his until complete.

**2. Influence Burden Work to Performance Employee**

The results of this research show that workload has a positive effect And significant to Performance Employee, can see on Variable X2 has a t-count of 2.706 and is obtained mark significant as big as 0.002. The statistical value of the t-test is greater than the t-table (2.706 > 1,669) and the significant value is smaller than 0.05. This test shows that H 0 rejected And Ha \_ accepted.

The results of this research indicate that the workload received by employee No difficult so that No hinder Performance Employee That Alone.

**3. Influence Incentive Finance to Performance Employee**

The results of this research show that financial incentives have an effect positive and significant on Employee Performance, can be seen in Variable X3 own t-count 2,387 And obtained mark significant as big as 0.004. Mark The t-count test statistic is greater than the t-table ( $2.387 > 1.669$ ) and the significant value is smaller than 0.05. This test shows that  $H_0$  rejected And  $H_a$  \_ accepted

These results indicate that Financial Incentives are often provided as method For increase Performance Employee his so that more optimal in operate his task.

## CONCLUSION

The research results show that the work environment, workload and financial incentives positively and significantly influence the performance of PT employees. Indofood CBP Sukses Makmur Tbk. Therefore, it is recommended that companies continue to create a good work environment, pay attention to employee workload, and increase financial incentives as an effort to maintain and improve employee performance. Concrete steps include paying attention to aspects such as temperature, air, security, mechanical vibrations, noise to create a comfortable working environment, as well as increasing both material and non-material incentives for good performing employees.

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