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The Influence of Salary, Incentives, Work Environment on Job Satisfaction in the Finance Division at PT TIP TOP Pondok Gede

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Abstract: This study aims to determine the effect of salary, incentives and work environment on job satisfaction of the cashier division of PT Tiptop Pondok Gede branch both passively and simultaneously using SPSS version 24. The population in this study was the cashier division employees, namely 40 respondents with sempel determination using the Saturated Sampling Technique with a total of 40 respondents. This study uses quantitative methods, namely by using primary data collection through distributing questionnaires to respondents. From the results of data analysis obtained, it shows that there is a positive and significant influence between the variables of Salary (X_1), Incentives (X_2) and Work Environment (X_3) on Job Satisfaction (Y). This is proven by the X_1 tcount value of 3.550 greater than the ttable of 2.0261 and a significant value of 0.001 ($0.001 < 0.05$) then the) and the X_3 tcount value of 2.734 greater than the ttable of 2.0261 and a significant value of 0.010 ($0.010 < 0.05$). From the analysis of this data shows that there is a joint (simultaneous) and significant influence between the variables of Salary (X_1), Incentives (X_2), Work Environment (X_3) on Job Satisfaction (Y), which in this case is proven by the Fcount value of $61.331 > Ftable 2.87$, which is reinforced by a significant value of $0.000 < Ftable 0.05$.

Keywords: Salary, Incentives, Work Environment, & Employee Job Satisfaction.

INTRODUCTION

In the current era of globalization, competition between companies is getting tighter, companies must be able to have quality human resources who are highly committed and understand technological advances to compete with other companies. Therefore, human resources are an important production factor. It is said to be very important because humans play an active role in all activities of the company's sustainability in achieving goals.

The company's goals actually depend on the human resources that carry out the work. With good resources, the success of a company will also be achieved and employee job satisfaction will be higher. In order to compete, a special strategy is needed in terms of human resources by retaining employees so that employee job satisfaction can increase so that employee performance will also increase. The success of a company depends on job

satisfaction, which of course with increased job satisfaction, what is expected by the company as a step to achieve company goals can be achieved. In this employee job satisfaction orientation, there are several factors that play a role, including the influence of salary, incentives and work environment which are based on employee job satisfaction.

Wages is a fixed payment or reward in the form of money that will be received by employees from their work results that have contributed to the company. What affects whether or not employees are satisfied depends on the salary issues received by employees in the company. If employees get a salary that is in accordance with their needs and according to their standards, then employees will contribute their performance as much as possible and will obtain high job satisfaction and vice versa. According to Zainal (2015) Salary is a reward received by employees in the form of money as a consequence of their status as employees who contribute to achieving the goals of a company or can also be said as a fixed payment received by someone because of their position in the company

According to Hendy Tannady (2019) Job satisfaction is an emotional attitude that is pleasant and loves his job, Employee job satisfaction must be created as well as possible so that employee morale, dedication, love and discipline increase, this attitude is reflected in work morale, discipline and work performance. Job satisfaction in work is job satisfaction that is enjoyed in work by getting praise for work results, placement, treatment, equipment and a good work environment, employees prefer to enjoy job satisfaction in work will prioritize reward work even though reward is important. Hendy Tannady (2019) Job satisfaction theory tries to reveal what makes some people more satisfied with a job than others.

According to GR Terry in Priansa (2019) states that "Incentives are something that stimulates interest in working" while according to Hasibuan (2017) states that "Incentives are stimuli for certain employees based on employee work performance so that employees are encouraged to increase their performance productivity". In general, incentives are direct rewards for employees because their performance exceeds the set standards. Incentives are a bonus given by the company's management to its employees, this incentive is outside the basic salary which is indeed a right that must be obtained by employees. The provision of this incentive is so that employees can work more optimally in working because they feel that their efforts are more appreciated. By increasing employee enthusiasm and motivation in working, the company will also get other very big benefits.

According to Widodo (2015) The work environment is an environment where employees can carry out their daily tasks with all the facilities and infrastructure needed to carry out their tasks. A safe and healthy work environment can certainly help workers improve efficiency and productivity in carrying out their work. However, on the other hand, if the work environment is not well organized and there are many dangerous factors, it will have a negative effect on workers.

It can be concluded that the work environment is a physical, social and psychological life that can affect employee productivity. The work environment can affect all aspects ranging from productivity, enthusiasm and motivation, creativity and comfort of an employee. Employees will feel more full of ideas and motivation if they are in a workspace that has a good work environment.

This study focuses on the relationship between salary, incentives and work environment and job satisfaction, Salary which ultimately has an impact on job satisfaction. This model is in line with the findings of Sutrisno (2021) which highlights the synergy of these variables in growing a productive organization. By integrating these factors, this model provides a comprehensive framework for understanding the dynamics of Tip Top Pondok Gede employees.

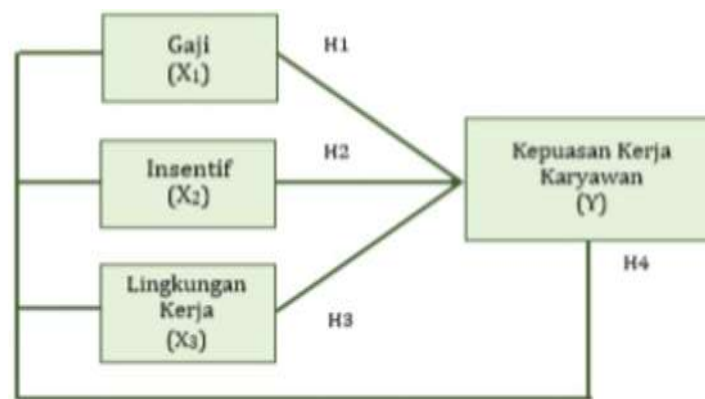


Figure 1. Framework of Thinking

Based on the formulation of the problem and the framework of thought presented previously, the following hypothesis is formulated:

1. Ho: There is no influence of salary on employee job satisfaction at PT Tip Top, Pondok Gede Branch.
Ha: It is suspected that there is an influence of salary on employee job satisfaction at PT Tip Top, Pondok Gede Branch.
2. Ho: There is no influence of incentives on employee job satisfaction at PT Tip Top, Pondok Gede Branch.
Ha: It is suspected that there is an influence of incentives on employee job satisfaction at PT Tip Top, Pondok Gede Branch.
3. Ho: There is no influence of the work environment on employee job satisfaction at PT Tip Top, Pondok Gede Branch.
Ha: It is suspected that there is an influence of the work environment on employee job satisfaction at PT Tip Top, Pondok Gede Branch.
4. Ho: There is no influence of Salary, Incentives and Work Environment on Employee Job Satisfaction at PT Tip Top, Pondok Gede Branch.
5. Ha: It is suspected that there is an influence of Salary, incentives and Work Environment on Job Satisfaction of Employees of PT Tip Top, Pondok Gede Branch.

METHOD

This study adopts a quantitative research design, which focuses on numerical data and statistical measurements to test the proposed hypothesis. Quantitative methods, as explained by Sujarweni (2015), are very useful for examining causal relationships by collecting measurable data and using statistical tools. The quantitative approach is ideal for assessing salary, incentives, job satisfaction and work environment, because these variables can be measured and analyzed quantitatively.

Research Location

In this study, the author conducted research at the company PT Tip Top Pondok Gede Branch located at Jl. Raya Jati Makmur No.30, RT.007/RW.003, Jatirahayu, Pd. Melati District, Bks City, West Java 17413.

Research Population and Sample

The population of this study were employees/staff of Tip Top Pondok Gede Branch. Purposive sampling technique is used to select samples from the population. Purposive sampling is appropriate when certain criteria must be met by the participants. In this study, the

main criterion is the involvement of respondents in this case employees of Tip Top Pondok Gede Branch. The final sample consisted of 40 respondents, which was considered sufficient for statistical analysis.

Method of collecting data

Primary data were collected through a structured questionnaire distributed to respondents. The questionnaire was designed to measure salary, incentives, satisfaction and environment using a Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The use of a structured questionnaire ensures consistency in providing answers, thus facilitating reliable data analysis.

a. Validity Test

The validity of the research instrument was tested to ensure that the instrument accurately measures the intended variables. Pearson correlation analysis was used to assess the validity of each item. As stated by Solihin and Ratmono (2020), an item is considered valid if its correlation coefficient is significant at the 5% level ($p < 0.05$).

b. Reliability Test

Reliability is tested using Cronbach's Alpha and Composite Reliability. According to Sholihin and Ratmono (2013), a variable is considered reliable if Cronbach's Alpha and Composite Reliability exceed 0.70. High reliability indicates that the instrument consistently measures the variable on different items and respondents.

Data Analysis Methods

Data analysis was conducted using SPSS version 25, a statistical software widely used for quantitative research. The analysis involved several steps, including validity and reliability tests, classical assumption tests, coefficient of determination, and hypothesis tests.

1. Classical Assumption Test

Classical assumption tests are essential to ensure that the data meets the requirements for regression analysis. These tests include normality, multicollinearity, heteroscedasticity, and autocorrelation. Ensuring that the data meets these assumptions will increase the robustness and validity of the regression model.

a. Normality Test

The normality test is conducted to determine whether the data follows a normal distribution. As explained by Widardjono (2013), data is considered normally distributed if the Skewness and Kurtosis Critical Ratio (CR) values are in the range of -2.58 to 2.58 at a significance level of 5%.

b. Multicollinearity Test

Multicollinearity is tested using the Variance Inflation Factor (VIF). According to Ghozali (2018), multicollinearity does not exist if the VIF value is less than or equal to 5. Multicollinearity can distort the regression coefficients, so its absence ensures a more accurate estimate of the relationship between variables.

2. Coefficient of Determination (R^2)

The coefficient of determination (R^2) is calculated to assess the explanatory power of the independent variables. An R^2 value close to 1 indicates that most of the variance in the dependent variable (employee performance) can be explained by salary, incentives, work environment and job satisfaction.

3. Hypothesis Testing

The hypothesis is tested using a t-test at a significance level of 5%. The hypothesis is accepted if the t-statistic value is greater than 1.96, which ensures that the findings are statistically significant. The t-test provides insight into whether each independent variable significantly affects job satisfaction.

4. Regression Model

This study uses a multiple linear regression model to test the relationship between motivation, work discipline, work environment, and performance. The model is stated as:

$$Y = b_1.X_1 + b_2.X_2 + b_3.X_3$$

- X1 represents Salary
- X2 represents Intensive
- X3 represents Work Environment
- Y represents Job Satisfaction
- b1, b2, b3 are the regression coefficients.

RESULTS AND DISCUSSION

Validity and Reliability Test Results

It is known that the number of rTables is 40, then the value of $df (n-2) = 40-2 = 38$ with a significance level of 5% of 0.2638, below the researcher presents the results of the SPSS calculation, namely with the provision that it is valid if $r_{\text{Count}} \geq r_{\text{Table}}$.

The reliability test in this study uses the Cronbach's Alpha method which is greater than 5% significant with the provision that if Cronbach's Alpha is greater than rTable and the Cronbach's Alpha value is positive, then the instrument can be declared reliable. If Cronbach's Alpha > 0.6, then it can be concluded that the statement used by the variable can be trusted.

Normality Test Results

The normality test above can be seen that value significance $0.200 > 0.05$. So it can be concluded that the residual value can be said to be normally distributed.

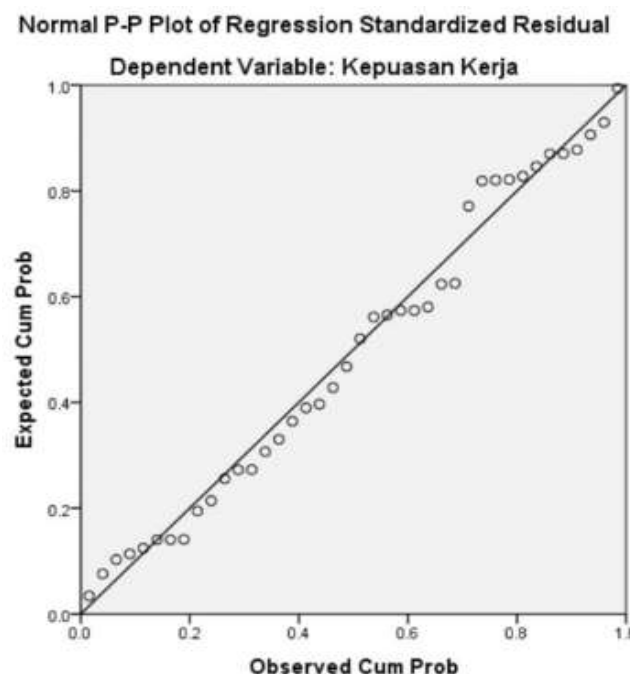


Figure 1. Normality Test Results

Heteroscedasticity Test Results

This Heteroscedasticity Test aims to test whether in the regression model there is inequality of variance from the residuals of one observation to another, if the residuals from one observation to another remain the same, it can be said to be homoscedasticity and if they are different, it can be said to be heteroscedasticity.

Multicollinearity Results

The results of the multicollinearity test show that the tolerance value on the Salary variable (X_1) is $0.298 > 0.010$ Incentive (X_2) is $0.312 > 0.010$ and Work Environment (X_3) is $0.454 > 0.010$. Furthermore, the results of the VIF value on the Salary variable (X_1) are $3.360 < 10$ then Incentive (X_2) $3.207 < 10$ and Work Environment (X_3) $2.203 < 10$. So it can be concluded that there is no multicollinearity.

Table 1. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Wages	.298	3.360
Incentive	.312	3.207
Work Environment	.454	2.203

a. Dependent Variable: Job Satisfaction

t-Test Results

Table 1. Summary of Quantitative Data Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	14.498	3.528		4.110	.000
Wages	.644	.181	.439	3.550	.001
Incentive	.370	.155	.288	2.387	.002
Work Environment	.290	.106	.274	2.734	.010

a. Dependent Variable: Job Satisfaction

It can be seen that the tcount of Salary is 3.550 with a significance value of 0.001, then the tcount of Incentives is 2.38,7 with a significance value of 0.022 and the tcount of Work Environment is 2.734 with a significance value of 0.010.

F Test Results

From the results of the F test that the researcher has conducted, it produces F count $61.331 > F$ table 2.87 which is strengthened by a significant value of $0.000 < F$ table 0.05. Thus it can be concluded that Salary, Incentives and Work Environment have a simultaneous effect on Job Satisfaction.

Table2. Results of Simultaneous Test of Salary, Incentives and Work Environment on Job Satisfaction ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	934.192	3	311.397	61.331	.000 ^b
	Residual	182.783	36	5.077		
	Total	1116.975	39			

a. Dependent Variable: Job Satisfaction

b. Predictors: (Constant), Work Environment, Incentive, Salary

R Test Results

Table 3. Coefficient of Determination of Salary, Incentives and Work Environment on Job Satisfaction.

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.915 ^a	.836	.823	2.253

a. Predictors: (Constant), Work Environment, Incentive, Salary

b. Dependent Variable: Job Satisfaction

It is known that the Adjusted R-Square figure is 0.823. This indicates that the three variables, namely Salary (X_1), Incentives (X_2) and Work Environment (X_3) have a simultaneous effect. While the other 17.7% is determined by other variables that are not explained in this study. The value of 82.3% is the result of calculations through correlation with the formula: $KD = R^2 \times 100\%$ $KD = 0.823 \times 100\%$ $KD = 82.3\%$.

Discussion

The Effect of Salary on Job Satisfaction

Based on the results of the t-test in table IV.22, the results of the $t_{\text{Count}} > t_{\text{Table}}$ are $3.550 > 2.061$, so H_0 is rejected and H_a is accepted. Thus, it can be concluded that Salary has a positive and significant effect on Job Satisfaction. In this case, it is strengthened by a significance value of $0.001 < 0.05$ ($\alpha = 5\%$). The results of this study are in line with previous research obtained by Vera Sylvia Saragi Sitio, 2019, which states that Salary (X_1) has a significant effect on employee job satisfaction.

Based on the results of the study, it can be seen that there is an influence of Salary on Employee Job Satisfaction at PT Tip Top Pondok Gede Branch, the majority of respondents gave a good assessment. Then from the results of the correlation data processing, it is known that there is a relationship between Salary and Employee Job Satisfaction. A good salary is supported by various aspects, namely the existence of a timely payroll system, suitability with the workload received so that motivation and work enthusiasm arise, and the salary received is in accordance with government standards. From the suitability of these aspects, it can create a sense of satisfaction in working, which means that there is a suitability between the workload and the results received by employees of PT Tip Top Pondok Gede Branch. This is in accordance with the results of the study conducted where if the Salary is good, Job Satisfaction will also be good

The Influence of Incentives on Job Satisfaction

Based on the results of the t-test in table IV.22, the results of the $t_{\text{count}} > t_{\text{table}}$ are $2.387 > 2.0261$, so H_0 is rejected and H_a is accepted. Thus, it can be concluded that Incentives have a positive and significant effect on Job Satisfaction. In this case, it is strengthened by a significance value of $0.022 < 0.05$ ($\alpha = 5\%$). The results of this study are in line with previous research obtained by Vera Sylvia Saragi Sitio, 2019, which stated that Incentives (X_2) have a significant effect on employee job satisfaction. Based on the results of the study, it can be seen that there is an influence of Incentives on Employee Job Satisfaction at PT Tip Top, Pondok Gede Branch, the majority of respondents gave a good assessment, just like the salary variable. Then from the results of the correlation data processing, it is known that there is a relationship between Incentives and Employee Job Satisfaction. In contrast to Salary, good incentives are supported by the provision of a bonus system, commission and fair profit sharing, the results

of the statements given, respondents predominantly agree that the incentives received are incentives in the form of performance bonuses and commissions. In this case, good incentives are also supported by the existence of social security, award certificates, job promotions, and formal and informal thanks received can create a sense of job satisfaction.

The Influence of Service Quality on Patient Satisfaction

Based on the results of the t-test in table IV.22, the results of the $t\text{-count} > t\text{-table}$ are $2.734 > 2.0261$, so H_0 is rejected and H_a is accepted. Thus, it can be concluded that the Work Environment has a positive and significant effect on Job Satisfaction. Thus, it can be concluded that the Work Environment has a positive and significant effect on Job Satisfaction. In this case, it is reinforced by a significance value of $0.010 > 0.05$ ($\alpha = 5\%$). The results of this study are in line with previous research obtained by Muhammad Kurniawan, Joni Iswan and Vicky Saherty Yahya, 2021, namely that the Work Environment has a positive and significant effect together. Based on the results of the study, it can be seen that there is an influence of the Work Environment on Employee Job Satisfaction at PT Tip Top, Pondok Gede Branch, the majority of respondents gave a good assessment, just like the incentive and salary variables. Then from the results

CONCLUSION

The results of the Salary variable test on Job Satisfaction obtained a $t\text{count} > t\text{table}$ figure of $3550 > 2.0261$, so H_0 is rejected and H_a is accepted with a significance value of $0.001 < 0.05$ ($\alpha = 5\%$). It can be concluded that Salary has a positive and significant effect on Job Satisfaction.

The results of the Incentive Variable test on Job Satisfaction obtained a $t\text{count} < t\text{table}$ figure of $2.387 > 2.0261$, so H_0 was rejected and H_a was accepted with a significance value of $0.022 < 0.05$ ($\alpha = 5\%$). It can be concluded that Incentives have a positive and significant effect on Job Satisfaction.

The test results of the Work Environment variable on Job Satisfaction obtained a $t\text{count} < t\text{table}$ figure of $2.734 > 2.0261$, so H_0 is rejected and H_a is accepted with a significance value of $0.010 < 0.05$ ($\alpha = 5\%$). It can be concluded that the Work Environment has a positive and significant effect on Job Satisfaction.

The results of the F test that the researcher has conducted produce F count $61.331 > F$ table 2.87 which is strengthened by a significant value of $0.000 < F$ table 0.05. Thus it can be concluded that Salary, Incentives and Work Environment have a simultaneous effect on Job Satisfaction

The results of the multiple linear regression equation show that the Salary, Incentives and Work Environment variables have a positive and significant influence on the Job Satisfaction variable.

The result of the determination coefficient test (R^2) Adjusted R-Square is 0.823. This indicates that the three variables, namely Salary (X_1), Incentives (X_2) and Work Environment (X_3) have a simultaneous effect. While the other 17.7% is determined by other variables.

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