

The Role of Incentives in Improving Job Satisfaction and Employee Performance (A Study at Cv. Cahaya Berkah Agung)

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Abstract. *This study aims to analyze the influence of incentive provisions on job satisfaction and employee performance at CV. Light of Great Blessing. The background of this research is based on the importance of an incentive system as an external factor that can drive employee motivation and productivity. This study employs a quantitative approach with an explanatory method. Data were collected through questionnaires distributed to 50 production employees selected using purposive sampling. Data analysis was performed using SmartPLS 4 software. The results show that incentive provision has a significant and positive influence on job satisfaction, with a very strong path coefficient. Incentives also significantly influence employee performance, although the effect is not as strong as that on job satisfaction. Furthermore, job satisfaction significantly affects employee performance. These findings indicate that incentives not only directly impact performance but also indirectly through increased job satisfaction. Therefore, the company needs to pay close attention to the quality and fairness of its incentive system to create a motivating and productive work environment.*

Keywords: *Employee Performance; Incentive Provision; Job Satisfaction.*

1. Introduction

Employee performance is a crucial factor in an organization's success. In an increasingly competitive business world, companies are required to continuously improve employee productivity. One frequently used method is through incentives, which can take the form of bonuses, allowances, or other awards as a token of appreciation for specific achievements. Research shows that appropriately provided incentives can motivate employees to perform better, positively impacting performance and job satisfaction.(Hermani, 2017).

Essentially, providing incentives is one way to increase employee motivation. Herzberg's two-factor theory of motivation explains that extrinsic factors such as incentives can increase job satisfaction, although long-term effects require a combination with intrinsic

factors such as recognition and responsibility.(Adair, 2006)In this context, incentives become an important tool for companies to maintain workforce stability and productivity. The relationship between incentives, employee performance, and job satisfaction demonstrates a complex dynamic that must be understood to optimize incentive policies to support organizational goals.

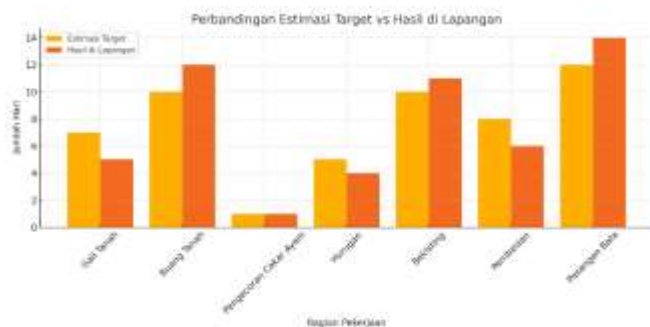
However, providing incentives also faces challenges in its implementation. Not all employees respond to incentives in the same way. Some employees may feel that the incentives provided are inadequate compared to the effort they have put in, which can reduce their job satisfaction levels. This suggests that the effectiveness of incentives depends heavily on employee perceptions of the policy.(Najiyah et al., 2022).

Table Comparison of Target Estimates vs. Field Results

No	Job Section	Estimated Target (Days)	Field Results (Day)	Difference (Days)	Information
1	Dig the Ground	7	5	-2	Faster than estimated
2	Throw Away the Soil	10	12	+2	Late
3	Chicken Claw Casting	1	1	0	On target
4	Hurugan	5	4	-1	Faster than estimated
5	Formwork	10	11	+1	A little late
6	Reinforcement	8	6	-2	Faster than estimated
7	Brick Pair	12	14	+2	Late

Source: Project at CV. Cahaya Berkah Agung

Table Comparison of Target Estimates vs. Field Results



Based on internal data from CV. Cahaya Berkah Agung, discrepancies were found between the estimated project completion time and the actual results in various construction areas. For example, excavation work was completed in 5 days, 2 days earlier than the initial estimated 7 days. Meanwhile, tasks such as earthmoving and bricklaying were each delayed by 2 days from the original target. Similarly, formwork was also delayed by 1 day.

In contrast, several other project areas, such as the embankment and reinforcement, demonstrated relatively good time efficiency, completing the work ahead of schedule, by 1 and 2 days, respectively. Meanwhile, the concrete casting was completed within the estimated time, taking 1 day. This variation indicates fluctuations in field performance that do not fully reflect the accuracy of the technical planning.

This fact raises questions about the factors influencing fieldwork effectiveness, given that not all projects deliver consistent results within time estimates. One factor suspected of playing a significant role is the incentive system and employee job satisfaction levels. When workers feel valued both materially and non-materially, work motivation tends to increase, ultimately contributing to efficiency and project target achievement.

Thus, it is important to examine more deeply how a company's incentive system can impact employee job satisfaction and overall performance. A deeper understanding of this relationship can not only help optimize work processes in the field but also contribute to more strategic managerial decisions in human resource management.

The relationship between incentives, employee performance, and job satisfaction has been extensively researched in the literature. Research by (Nugroho et al., 2024) shows that incentives provided consistently and in accordance with employee needs can increase motivation and work productivity. Meanwhile, other research by Deci and (Rahayu, 2024) revealed that extrinsic motivation such as incentives needs to be balanced with intrinsic motivation in order to create sustainable job satisfaction. Furthermore, this relationship can be explained through three main variables: incentive provision (X1) as the independent variable, employee performance (X2) as the intervening variable, and job satisfaction (Y) as the dependent variable that reflects the final outcome of the incentive policy.

In addition, the relationship between incentives and employee performance is also influenced by organizational culture and leadership style. (Sudarta, 2022) Transformational leadership that provides fair and transparent rewards can strengthen the positive effects of incentives on employee performance. Therefore, this research is important not only for understanding the direct relationship between incentives and performance but also for exploring other factors that influence the effectiveness of incentive programs in increasing job satisfaction.

Research on the effect of incentives on employee performance and job satisfaction is crucial for several fundamental, interrelated reasons. Although theory suggests a positive relationship between incentives and performance, implementation often faces complex challenges. The case of CV. Cahaya Berkah Agung demonstrates a gap between theory and practice, with employee responses to incentives varying widely. This research will help identify the factors contributing to this gap and find more effective solutions.

While the majority of research on incentive systems originates from developed countries or the service sector, this study provides a fresh perspective by focusing on the manufacturing sector in Indonesia. Unique characteristics such as high reliance on labor and distinct socio-cultural dynamics make this research crucial for developing HR management strategies more tailored to the local context. In an era of increasingly fierce global competition, Indonesian manufacturing companies are required to increase productivity while maintaining cost efficiency. This research will provide valuable insights into how incentive systems can be optimized to achieve these goals, particularly in the context of a medium-sized company like CV. Cahaya Berkah Agung.

The complexity of the relationship between incentives, performance, and job satisfaction, which is multidimensional and influenced by various contextual factors, makes this research even more relevant. This research is crucial for uncovering these complex dynamics, including the moderating role of factors such as organizational culture and leadership style, which have not been widely explored in the context of the Indonesian manufacturing industry. The findings of this study will provide concrete guidance for management in designing and implementing more effective incentive systems, including optimal incentive structures, transparent and fair reward mechanisms, integration with intrinsic motivational factors, and adjustments to different employee characteristics.

From an academic perspective, this research will enrich the human resource management literature by providing new perspectives on how classic motivation theories such as Herzberg's Two-Factor Theory can be applied in modern, industry-specific contexts. With the rapid changes in the business environment, especially post-pandemic, a deep understanding of the effectiveness of incentive systems has become increasingly crucial. This research will help companies adapt their incentive systems to meet new challenges and maintain competitiveness.

Furthermore, a better understanding of the relationship between incentives, performance, and job satisfaction will help organizations retain top talent, create a more productive work environment, build long-term organizational resilience, and improve the efficiency of compensation systems. Considering all these aspects, this research is not only academically relevant but also has significant practical value for the business world, particularly in the context of the Indonesian manufacturing industry. The results are expected to make a significant contribution to the development of more effective and sustainable HR management practices.

2. Research Methods

This study employed a quantitative approach with an explanatory approach. This explanatory approach was used to explain the causal relationship between the variables studied: incentives, employee performance, and job satisfaction. This study aimed to examine the effect of incentives on employee performance and job satisfaction at CV. Cahaya Berkah Agung.

3. Results and Discussion

3.1. Descriptive Statistical Test Results

Descriptive statistical analysis was conducted to describe the characteristics of the research data based on the average (mean), minimum and maximum values, and standard deviation of each research variable, namely Incentive Provision (X1), Job Satisfaction (X2), and Employee Performance (Y). The results of this analysis can provide a general overview of respondents' perceptions of each variable.

Table Descriptive Analysis

	N	Minimum	Maximum	Mean	Standard Deviation
Incentive	50	7	25	20.78	3,483
Job satisfaction	50	10	25	20.60	3,375
Performance	50	12	34	28.10	4,782

Source: Processed Primary Data, 2025

Based on the results of the descriptive analysis, the Incentive variable has a minimum value of 7, a maximum of 25, an average of 20.78, and a standard deviation of 3.483. The Job Satisfaction variable shows a minimum value of 10, a maximum of 25, an average of 20.60, and a standard deviation of 3.375. Meanwhile, the Performance variable has a minimum value of 12, a maximum of 34, an average of 28.10, and a standard deviation of 4.782. These minimum and maximum values are obtained from the total score of the questionnaire answers given by each respondent to the statement items in each variable. Because the research instrument uses a 5-point Likert scale, the range of respondents' scores varies depending on the number of question items and the variety of answers given. All variables were analyzed based on the number of respondents of 50 people.

3.1.1. Instrument Feasibility Test

Validity Test Results

Validity testing in this study was conducted using SmartPLS 4 software with two test indicators: loading factor values and Average Variance Extracted (AVE) values. The criteria used refer to the opinion (Ghozali & Latan, 2015), namely, an indicator is considered valid if it has a loading factor value above 0.70 and an AVE value greater than 0.50. The following are the results of the validity test in this study:

Table Loading Factor

	Incentive	Job satisfaction	Performance
x1.1	0.864		
x1.2	0.769		
x1.3	0.853		
x1.4	0.874		
x1.5	0.823		
x2.1		0.804	
x2.2		0.861	
x2.3		0.856	
x2.4		0.729	
x2.5		0.888	
y1.1			0.839
y1.2			0.701
y1.3			0.835
y1.4			0.836
y1.5			0.861
y1.6			0.828
y1.7			0.768

Source: Processed Primary Data, 2025

Based on Table, we can see that all outer loading values for each indicator are greater than 0.70. This indicates that each indicator makes a strong contribution to measuring the latent construct it represents.

An outer loading value above 0.70 is one of the main requirements for validity testing. These indicators accurately represent the construct and have a high correlation with the construct they measure.

Table AVE value

	<i>Average Variance Extracted(AVE)</i>
Incentive	0.701
Job satisfaction	0.688
Performance	0.659

Source: Processed Primary Data, 2025

Based on the results of the convergent validity analysis through the Average Variance Extracted (AVE) value, all variables in this study showed an AVE value above 0.5, which means that each construct was able to explain more than 50% of the variance of its respective indicators. The Incentive variable had an AVE value of 0.701, Job Satisfaction of 0.688, and Performance of 0.659. These three values indicate that the indicators used have good internal consistency in measuring their respective constructs. Thus, all constructs in this research model meet the validity requirements and can be trusted for use in further structural model testing.

3.1.2. Reliability Test Results

Reliability testing was conducted to measure the internal consistency of the research instrument. This study used two main indicators: Cronbach's Alpha and Composite Reliability (CR), with both parameters requiring values greater than 0.7 to be considered reliable. The following are the results of the reliability test in this study:

Table Reliability Test Results

	<i>Cronbach's alpha</i>	<i>Composite reliability</i>
Incentive	0.893	0.921
Job satisfaction	0.886	0.917
Performance	0.913	0.931

Source: Processed Primary Data, 2025

Based on the results of reliability testing, all constructs in this study showed Cronbach's Alpha and Composite Reliability values that exceeded the minimum limit of 0.7, as suggested by (Ghozali & Latan, 2015). The Incentive variable had a Cronbach's Alpha value of 0.893 and a Composite Reliability of 0.921. The Job Satisfaction variable obtained a Cronbach's Alpha value of 0.886 and a Composite Reliability of 0.917. Meanwhile, the Performance variable showed the highest value, with a Cronbach's Alpha of 0.913 and a Composite Reliability of 0.931. These values indicate that all constructs have excellent internal consistency, so the instrument used in this study can be said to be reliable.

3.1.3. Model Goodness-of-Fit Test

F-Test Results

The F-Square (f^2) test was conducted to measure the magnitude of the influence of exogenous latent constructs on endogenous latent constructs in the structural model. The f^2 value indicates the substantive effect of one construct on another and is an important indicator in assessing the strength of the relationship in the PLS-SEM model. According to (Ghozali & Latan, 2015), an f^2 value of 0.02 indicates a small influence, 0.15 indicates a moderate influence, and 0.35 indicates a large influence. The following are the results of the f^2 test in this study:

Table F Test Results

	Job satisfaction	Performance
Incentive	1,976	0.139
Job satisfaction		0.121

Source: Processed Primary Data, 2025

Based on the results of the F-Square (f^2) test presented in Table, the Incentive variable has a very large influence on Job Satisfaction with an f^2 value of 1.976, which is far above the threshold of 0.35 for a large influence according to (Ghozali & Latan, 2015). This indicates that the provision of incentives provides a very significant contribution in explaining the variance of employee job satisfaction. In addition, the Incentive variable also shows a moderate influence on Performance with an f^2 value of 0.139, while Job Satisfaction has a moderate influence on Performance with an f^2 value of 0.121, both of which are close to the limit of small to medium influence. Thus, both incentives and job satisfaction have a significant influence on employee performance, although the influence of incentives on job satisfaction is much more dominant than its influence on performance.

3.1.4. Results of the Determination Coefficient Test

The coefficient of determination (R^2) is used to measure how much variation in endogenous variables can be explained by exogenous variables in a research model. The R^2 value ranges from 0 to 1, with values closer to 1 indicating a better predictive ability of the model. According to (Ghozali & Latan, 2015), in the context of behavioral research, an R^2 value of 0.20 is considered high and indicates a model that is quite strong in explaining endogenous variables. In addition to the R^2 value, SmartPLS 4 software also provides an adjusted R^2 value, which takes into account model complexity and sample size, thus providing a more accurate assessment of the model's predictive ability. This adjusted R^2 value is important to avoid overfitting and ensure the model has good generalization ability.

In this study, the R^2 and adjusted R^2 values are used as the primary indicators to evaluate the extent to which incentive and job satisfaction variables can explain variations in employee job satisfaction and performance. The results of this coefficient of determination serve as the basis for assessing the strength and relevance of the research model. The following are the results of the coefficient of determination test in this study:

Table Results of the Determination Coefficient Test

	<i>R-square</i>	<i>R-square adjusted</i>
Job satisfaction	0.664	0.657
Performance	0.584	0.566

Source: Processed Primary Data, 2025

Based on the results of the coefficient of determination (R^2) test shown in Table, the Incentive variable is able to explain 66.4% of the variation in the Job Satisfaction variable with an R^2 value of 0.664 and an adjusted R^2 value of 0.657. This figure indicates that the model has a fairly strong predictive ability in explaining employee job satisfaction. Furthermore, the Incentive and Job Satisfaction variables together are able to explain 58.4% of the variation in the Employee Performance variable, with an R^2 value of 0.584 and an adjusted R^2 value of 0.566. These values indicate that the model has good predictive ability in explaining employee performance. Overall, the R^2 value obtained indicates that this research model is quite adequate and relevant in describing the relationship between the variables studied.

3.1.5. Hypothesis Test Results

Hypothesis testing in this study was conducted using the bootstrapping method to test the significance of path coefficients in the structural model. The bootstrapping method used produced t-statistics and p-values that served as the basis for evaluating the relationships between the hypothesized variables.

According to (Ghozali & Latan, 2015), the testing criteria used are that the t-statistic value must be greater than 1.96 at a 5% significance level, and the p-value must be less than 0.05 for the relationship to be considered statistically significant. Furthermore, an evaluation of the path coefficient value is also carried out to determine the direction and magnitude of the influence between variables. A positive path coefficient value indicates a unidirectional relationship between variables, while a negative value indicates a relationship in the opposite direction. The magnitude of the path coefficient reflects the strength of the relationship between constructs in the research model.

Table Hypothesis Test Results

	<i>Original sample(O)</i>	<i>Sample mean(M)</i>	<i>Standard deviation(STDEV)</i>	T statistics (O/STDEV)	P values
Incentives -> Job Satisfaction	0.815	0.806	0.07	11,696	0.000
Incentive -> Performance	0.414	0.418	0.166	2,501	0.012
Job Satisfaction -> Performance	0.388	0.378	0.163	2,376	0.018

Source: Processed Primary Data, 2025

Based on the data in Table, the following is an explanation of the results of the hypothesis test:

1. The Effect of Incentives on Job Satisfaction

A path coefficient of 0.815, a t-statistic of 11.696 (greater than 1.96) and a p-value of 0.000 (less than 0.05), indicates that incentives have a positive and significant effect on job satisfaction. In other words, the better the incentives, the higher the level of employee job satisfaction.

2. The Effect of Incentives on Employee Performance

The path coefficient of 0.414, with a t-statistic of 2.501 and a p-value of 0.012, also indicates a positive and significant effect of incentives on employee performance. This means that incentives not only increase job satisfaction but also have a direct impact on employee performance.

3. The Influence of Job Satisfaction on Employee Performance

A path coefficient of 0.388, a t-statistic of 2.376, and a p-value of 0.018, indicates that job satisfaction has a positive and significant effect on employee performance. This indicates that increasing employee job satisfaction can significantly improve their performance.

Table Indirect Influence Results (*Indirect Effect*)

Indirect Path	Indirect Coefficient	T Statistics	P Values
Incentives → Job Satisfaction → Performance	0.316	2,181	0.030

Source: Processed Primary Data, 2025

Based on the results in Table, it is known that there is an indirect effect between the Incentive variable and Employee Performance through Job Satisfaction with a coefficient value of 0.316, a t-statistic value of 2.181 (> 1.96), and a p-value of 0.030 (< 0.05). This indicates that the indirect effect is statistically significant.

Thus, it can be concluded that job satisfaction acts as a mediator, strengthening the relationship between incentives and improved employee performance. This means that company incentives not only directly impact performance but also increase job satisfaction, which then impacts performance. This finding reinforces the concept that an effective incentive system not only directly motivates but also increases employee satisfaction, which positively contributes to their work productivity.

3.2. The Effect of Incentives on Job Satisfaction

The results of the study indicate that incentives have a very strong and significant influence on employee job satisfaction. This is reflected in the path coefficient of 0.815, the t-statistic of 11.696, and the p-value of 0.000. These findings indicate that the better the incentive system implemented by a company, the higher the level of job satisfaction experienced by employees.

From a theoretical perspective, these results align closely with Herzberg's Two-Factor Theory, which states that extrinsic factors such as salary, incentives, and working conditions are not primary motivators in the long run, but rather hygiene factors that can prevent job dissatisfaction. In this context, incentives serve as a guarantee that employees' basic need for fair compensation is met, allowing them to work with a sense of security and comfort.

In practice, a transparent, fair, and consistently scheduled incentive system fosters employee trust in management. This is reinforced by research findings (Armanda & Hakim, 2024), which show that an effective incentive system can significantly increase job satisfaction and impact employee engagement and loyalty to the company. Furthermore, when incentives are awarded not only based on final results but also consider the employee's process and efforts, this can provide a positive psychological boost. Employees feel their hard work is recognized, which in turn builds the perception that the organization values their overall contributions. At CV. Cahaya Berkah Agung, the implementation of such incentives creates a supportive work climate and recognizes employee performance.

In other words, incentives not only have a material impact but also have a strong psychological dimension that enhances feelings of appreciation and belonging within the organization. The job satisfaction generated by these incentives plays a crucial role in sustaining employee motivation and morale.

3.2.1. The Effect of Incentives on Employee Performance

This study also found that incentives had a positive and significant effect on employee performance, with a path coefficient of 0.414, a t-statistic of 2.501, and a p-value of 0.012. This means that company incentives not only increase job satisfaction but also directly stimulate employee performance improvement.

This finding is consistent with Vroom's (1964) Expectancy Theory, which states that individuals are motivated to work hard when they believe their efforts will result in good performance, and that performance will yield appropriate rewards. In this context, incentives serve as concrete symbols of "valence," or the expected value of work outcomes. Employees who see a clear connection between their efforts and the incentives they receive will be motivated to increase productivity and work quality.

Previous research by (Anwar, 2021) and (Saputri et al., 2021) also supports these findings, showing that a performance-based incentive system can increase work output and motivate employees to achieve organizational targets. In the case of CV. Cahaya Berkah Agung, this is reflected in fieldwork results that demonstrate efficiency in several areas of the work (e.g., excavation and reinforcement), which is suspected to correlate with incentive-driven work motivation.

However, the f-square value for the effect of incentives on performance in this study was 0.139, which is considered moderate to small. This indicates that while incentives have a significant effect, their effect on performance is not as strong as their effect on job satisfaction. This can be explained by the fact that performance is also influenced by many other factors, such as leadership, training, work facilities, and employee intrinsic motivation. Therefore, the provision of incentives should not stand alone, but be supported by other management strategies such as an effective training system, career development, and visionary leadership so that its impact on employee performance is maximized.

3.2.2. The Influence of Job Satisfaction on Employee Performance

The results of the study indicate that job satisfaction has a positive and significant effect on employee performance. This is demonstrated by a path coefficient of 0.388, a t-statistic of 2.376, and a p-value of 0.018. Therefore, it can be concluded that the higher the job satisfaction experienced by employees, the better their performance.

Conceptually, these findings support the view (Yasa & Dewi, 2019) that job satisfaction creates a positive psychological climate that forms the foundation for productive work behavior. When employees are satisfied with their compensation, work environment, relationships with colleagues, and recognition for their achievements, they are more motivated to perform at their best.

Research by (Wirya et al., 2020) also found that job satisfaction is a key driver of increased pride in work. Satisfied employees tend to have a sense of belonging to the organization, experience less work stress, and are more achievement-oriented. In the context of CV. Cahaya Berkah Agung, job satisfaction plays a crucial role as a link between incentives and performance. This is evident from the research model, which shows that incentives have both direct and indirect impacts (through job satisfaction) on employee performance. Therefore, maintaining and improving job satisfaction is a strategic step for companies in creating a productive, loyal, and highly dedicated workforce.

By creating a supportive work environment, paying attention to work-life balance, and providing space for career development, companies will not only improve employee performance in the short term, but also build a foundation for sustainable long-term productivity.

3.2.3. Indirect Effect of Incentives on Performance through Job Satisfaction

The results of the indirect effect test indicate that incentives indirectly influence employee performance through job satisfaction as a mediating variable. The indirect effect coefficient is 0.316 with a t-statistic of 2.181 and a p-value of 0.030, indicating statistical significance at the 95% confidence level.

This suggests that the better the incentives provided by the company, the higher employee job satisfaction, which ultimately positively impacts performance. These findings indicate that job satisfaction acts as a partial mediator, with incentives influencing performance not only directly but also indirectly through increased job satisfaction.

Theoretically, these findings align with Vroom's Expectancy Theory, which states that employees are motivated to improve their performance when they perceive their efforts as being appreciated (through incentives), which then creates a sense of job satisfaction. This satisfaction then triggers increased work enthusiasm and more optimal work results. These results also reinforce the important role of management in not only focusing on providing incentives, but also ensuring that these incentives create feelings of satisfaction, appreciation, and motivation in employees. If not accompanied by efforts to increase job satisfaction, the impact of incentives on performance may be less than optimal.

Thus, it can be concluded that employee performance improvement strategies will be more effective if they start with improving the quality and positive perception of the incentive system, which is then reinforced by increasing employee job satisfaction.

4. Conclusion

Based on the results of the data analysis and discussion carried out in the previous chapter, the following conclusions can be drawn: 1. Providing incentives has a significant effect on job satisfaction. The analysis shows that incentives have a very strong influence on employee job satisfaction. The better the incentive system, in terms of fairness, timeliness, and transparency, the higher the employee's perceived job satisfaction. This demonstrates that incentives serve not only as financial rewards but also as recognition of employee contributions. 2. Providing incentives also has a significant impact on employee performance. While their impact isn't as significant as on job satisfaction, incentives still play a significant role in increasing employee motivation and drive. Employees who feel they are being rewarded commensurate with their efforts and achievements tend to be more productive and goal-oriented. 3. Job satisfaction has a significant influence on employee performance. Employees who are satisfied with their work environment, compensation system, relationships with coworkers, and career development demonstrate higher levels of performance. Job satisfaction creates a positive psychological climate and strengthens employees' intrinsic motivation to optimally complete their tasks. 4. There is an indirect effect between incentives and employee performance through job satisfaction as a mediating variable. This indicates that job satisfaction plays a crucial role in bridging the relationship between incentives and performance. Increased job satisfaction resulting from an effective incentive system will motivate employees to perform at their best. This indirect effect is significant and reinforces the importance of an integrated approach to human resource management. Overall, this study confirms that an effective incentive system has both a direct and indirect influence (through job satisfaction) on improving employee performance at CV. Cahaya Berkah Agung. Therefore, fair, transparent, and performance-based incentive management is key to creating a motivated, satisfied, and productive workforce.

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