

Effect of Compensation and Work Motivation on Employee Performance during the Covid-19 Pandemic

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ABSTRACT

This study aimed to see and analyze compensation and work motivation on employee performance at PT. Tunas Hijau Samarinda and then determine which variable was influential. The results of the analysis using SPSS Version 20 showed that compensation had a positive effect on employee performance while work motivation did not. The results of this test showed that the variable compensation had a positive and significant effect on employee performance.

Keywords

Compensation; Work Motivation; and Employee Performance

Introduction

The new normal era that is currently taking place has certainly brought about major changes to various elements or fields in various companies. Every company must be able to build and improve performance in its environment (Fua et al., 2018; Rajindra et al., 2019). The success in its implementation is influenced by several factors, the most important of which is human resources as actors of the overall levels from planning to evaluation who can utilize other resources owned by the organization or company. The existence of human resources in a company plays a very important role. Workforces have great potential to carry out company activities.

The potential of each human resource in the company must be utilized in providing optimal output. The achievement of company goals does not only depend on modern equipment, facilities, and complete infrastructure but also more on the people who carry out the work. The success of an organization is greatly influenced by its employee performance. Every organization and company will always strive to improve employee performance to achieve its goals.

Currently, the increasing level of business competition has made companies, including PT. Tunas Hijau which is located at Jalan Untung Suropati Perumahan Griya Tepian Lestari Blok F No. 23 Samarinda, face challenges to be able to survive. PT. Tunas Hijau has been operating for 7 years in Samarinda from 2006 to the present, 2013. It has 2 (two) work units, namely the Administration work unit located in Samarinda (branch office) and the Production work unit located at the Kedawan Kutai Barat Base Camp.

The Administrative work unit in Samarinda is divided into several sections, namely the Head/Director, Personnel and General Affairs, Accounting, Cashier, and Logistics, all of which are directly related to each other to intensify work. Meanwhile, the Production work unit located at the Kedawan Base Camp includes Accounting, Cashier, Logistics, Manager, Foreman, Heavy Equipment Mechanics, Heavy Equipment Operators, and General Affairs. The Manager and the Foreman are in charge of planning, supervising, managing, and reporting everything related to production activities to be reported to the Administrative work unit to be followed up and used as a basis for policymaking by the company.

The problems that often occur in the last two years at PT. Tunas Hijau Samarinda are the increasing number of employees resigning from companies as well as those who are laid off due to the Covid-19 outbreak and also, in large part, due to their dissatisfaction with company policies. These of course will make the level of company productivity decrease drastically because the company no longer only concentrates on production problems but also focuses on problems of human resources (employees) whose quantity, quality, and work motivation are decreasing.

A. The Basic Framework, Theory, and Understanding of Compensation

Compensation is the total remuneration received by an employee as a result of his/her work performance in the organization in the form of money or other forms of salary, wages, bonuses, incentives, and other benefits such as medical benefits, holiday allowances, food allowances, leave pay, and others (Hariandja & Efendi, 2007).

B. Compensation System

According to Hasibuan (2009), there are several compensation payment systems commonly implemented: Time System, where the amount of compensation (salary, wages) is determined based on time standards such as hours, weeks, or months; Output System, where the amount of compensation/wages is determined on the unit produced by the worker, such as per piece, meter, liter, and kilogram, and; Wholesale System, namely a wage method in which the amount of service is determined based on the volume of output and duration of work.

C. Job Satisfaction

Job satisfaction refers to the general attitude of an individual towards his/her job. In simple terms, it can be defined as feeling happy or disappointed in something we get for what we have done. According to Stephen P. Robbins, job satisfaction is a general attitude towards one's job; the difference between how much reward a worker receives and the amount he/she believes he/she should receive. This definition provides a broad meaning because an employee's job can involve many things, such as interacting with colleagues and superiors, following organizational rules and policies, meeting performance standards, living in working conditions that are often less than ideal, and other similar things (Lantara & Nusran, 2019; Nusran et al., 2018).

In completing work, employees need co-workers who help them get the job done. They will feel passionate about working when they have a good relationship with colleagues and their leaders. Co-workers who provide moral encouragement and advice help employees behave in the company. So does supervision that provides encouragement, guides, and directs employees to work following the company regulations.

D. Definition of Work Motivation

Motivation is the driving force that makes a member of the organization willing to mobilize abilities, in the form of expertise or skills, energy, and time, to carry out various activities they are responsible for and to fulfill their obligations, to achieve predetermined goals and organizational goals (Siagian, 2004). Motivation is a concept that describes the forces that exist within each individual to initiate and direct his/her behavior. This concept is used to explain the differences in the intensity of behavior in which energetic behavior is the result of a strong level of motivation. Also, the concept of motivation is used to show the direction of behavior (Lantara & Nusran, 2019).

E. Definition of Work Performance

Performance is defined as the result of work or achievement. It is the implementation of the plans that have been prepared that is carried out by human resources who have the ability, competence, motivation and interests (Wibowo, 2013).

F. Employee Performance Measurement

Dharma (2003) said that almost all ways of measuring performance consider the following: quantity,

namely the amount that must be completed or achieved, and quantitative measurement, which involves calculating the output of a process or activity implementation. Quality is the quality that must be produced (good or not). The qualitative measurement of output reflects a measure of "satisfaction level", that is, how well it is done. Timeliness is about conformity and non-conformity with the planned time.

G. Employee Performance Improvement

Mangkunegara (2009) argued that to improve employee performance, seven steps can be taken: knowing the existence of deficiencies in performance, recognizing deficiencies and the level of seriousness, identifying things that may be the cause of deficiencies, both related to the system and the employee himself/herself, developing an action plan to overcome the causes of the deficiency, carrying out the action plan, evaluating whether the problem has been resolved or not, and starting from the beginning, if necessary. If these steps are implemented properly, employee performance will be improved.

Method

This study was quantitative research. Quantitative data is data in the form of numbers or qualitative data that is assessed (Sugiyono, 2007). This study, which was focused on employees who work at PT. Tunas Hijau, was intended to determine the influence of the dependent variable on the independent one.

A. Data Collection Techniques

The collection of data and information was carried out in the following ways:

Field Research, namely by conducting direct visits to the company through observation and distributing questionnaires to parties related to the issues discussed to obtain the necessary data and information. The techniques used were:

1. Observation, namely direct observation in the field to obtain actual data from the company.
2. Questionnaire, namely asking questions to respondents as table data.

Library Research, by studying the literature, lecture notes, and other written material that is related to the issues being discussed.

B. Population and Sample

In this study, the population was all employees of PT. Tunas Hijau Samarinda, totaling 130 people.

Because the exact number of population to be studied had been known, the determination of the number of samples studied for this study was carried out using the Slovin or Taro Yamane formula (Riduwan, 2005), as follows:

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

Note: n = Number of samples

N = Total population (130 people)

D^2 = Precision (set at 10% with 90% confidence level)

Performance is defined as the result of

Based on the formula above, the number of samples to be studied was as follows:

$$n = \frac{N}{N.D^2 + 1} = \frac{130}{(130).0,1^2 + 1} = \frac{130}{2,30}$$

Table 1. Research Results

Description	Number
Questionnaires distributed	57
Questionnaires submitted	57
Response rate	100%
Unsubmitted questionnaires	-
Questionnaires submitted but not fit for use	-
The total questionnaire that is worth analyzing	57

C. Methods and Techniques for Data Analysis for Validity Testing

Validity means the accuracy of a measuring instrument in performing its measuring function (Azwar, 2010). The formula used is Pearson Product Moment using computer aids (SPSS 20) with the following results:

Table 2. Validity Test Results

No.	Indicator	r_{count}	r_{table}	Note
1.	Compensation			
	Indicator 1	.316	.256	Valid
	Indicator 2	.697	.256	Valid
	Indicator 3	.361	.256	Valid
	Indicator 4	.268	.256	Valid
	Indicator 5	.519	.256	Valid
2.	Motivation			
	Indicator 1	.262	.256	Valid
	Indicator 2	.449	.256	Valid
	Indicator 3	.627	.256	Valid
	Indicator 4	.448	.256	Valid
	Indicator 5	.663	.256	Valid
	Indicator 6	.495	.256	Valid
3.	Employee			
	Performanc	.277	.256	Valid
	e Indicator	.334	.256	Valid
	1	.299	.256	Valid
	Indicator 2	.261	.256	Valid
	Indicator 3	.274	.256	Valid
	Indicator 4			
	Indicator 5			

D. Realibility Test

Decision making about the reliability of a variable is determined by comparing the value of r_{alpha} with a value of 0.60. If $r_{\text{alpha}} > 0.60$, then the variable under study is reliable. The results of the analysis of the variable reliability test in this study can be seen in the following table:

Table 3. Realibility Test Results

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.804	.802	16

Based on Table 3 above, all variables had a fairly large Cronbach's Alpha coefficient, which is above 0.60, so it could be said that all variable measuring concepts in the questionnaire were reliable, which means that the questionnaire used in this study was reliable.

E. Classical Assumption Test on Multicollinearity Test

Multicollinearity aims to test whether the regression model has a correlation between independent variables. The presence or absence of multicollinearity in the regression can be seen by looking at the Variance Inflation Factor (VIF) and tolerance. The VIF limit used to conclude whether multicollinearity occurs or not is 10 and the tolerance limit is close to number 1. If the analysis results show the VIF value is below 10 and close to 1, it can be concluded that there is no multicollinearity (Ghozali, 2005). The multicollinearity test results are as follows:

Table 4. Multicollinearity Test Results

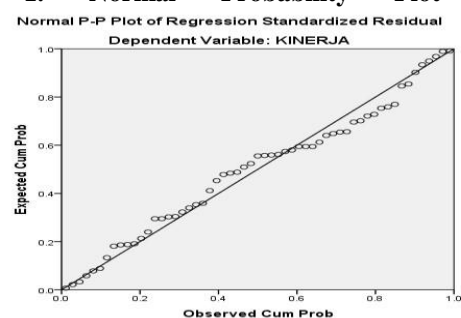
Research Variable	VIF	Tolerance
X1 (Compensation)	1.110	0.901
X2 (Motivation)	1.110	0.901

Based on the results of the SPSS 20 processing in Table 4, it can be seen that there are no independent variables that have a tolerance value less than 0.10 and a VIF value not greater than 10. It can be concluded that there was no multicollinearity between the independent variables in this research regression model.

E. Normality Test

The normality test generates a normal probability plot chart as shown in Figure 1 below:

Figure 1. Normal Probability Plot Chart



The normal probability plot chart shows that the data spread around the diagonal line and follow the direction of the diagonal line, so the regression model fulfills the assumption of normality.

F. Autocorrelation Test

The autocorrelation test aims to test whether in a linear regression model there is a correlation between the confounding error in period t and the confounding error in the previous period ($t-1$). Autocorrelation testing can be done with the Durbin Watson test (DW). The results obtained from the autocorrelation test are as follows:

Tabel 5. Hasil Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.433 ^a	.187	.157	.56802	2.117

a. predictors: (Constant), MOTIVATION, COMPENSATION

b. Dependent Variable: WORK PERFORMANCE

G. Results of Analysis and Hypothesis Testing Using Multiple Linear Regression Analysis

Statistical calculations in multiple linear regression analysis used in this study used the help of the SPSS for windows version 20 program. The results of multiple linear regression analysis were as follows:

Table 6. Results of Multiple Linear Regression Analysis

Independent Variable	Regression Coefficient	Std. Error	Beta	t_{count}	Significance	Note
Constant	1.975					
Compensation	.447	.143	.403	3.133	.003	Significant
Work Performance	.088	.121	.093	.722	.473	Not Significant

F_{count} : 6.531
 R : 0.441
 $RSquare$: 0.195
 $Sig. F_{count}$: 0.003
 F_{table} : 3.16
 t_{table} : 1.672

H. Correlation Coefficient (R)

Correlation coefficient (R) test aims to determine the close relationship between the independent variables consisting of compensation and work motivation variables on the performance of employees of PT. Tunas Hijau Samarinda. In the SPSS output, the coefficient of determination is located in the Model Summary^b and R is written as follows:

Table 7. Correlation Coefficient Testing

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.441 ^a	.195	.165	.55705	.195	6.531	2	54	.003

From the data processing above, it can be obtained the correlation coefficient value (R) of 0.441 or 44.1%, which means that the level of relationship between compensation variables and work motivation on employee performance at PT. Tunas Hijau Samarindawas categorized at the moderate/adequate level of relationship.

I. Determination Coefficient (R^2)

Determination coefficient (R^2) test aims to determine how much the ability of the independent variable to explain the dependent variable. In the SPSS output, the coefficient of determination lies in the Model Summary^b and R Square is written

Table 8. Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df 1	df 2	Sig. F Change
1	.441 ^a	.195	.165	.55705	.195	6.531	2	54	.003

Based on the results of data processing above, the coefficient of determination (R^2) was 0.195, meaning that the variables compensation and work motivation affected the performance of employees at PT. Tunas Hijau Samarinda at 19.5%; the remaining 80.5% was by other variables not examined in this study.

J. F-test (Concurrency Test)

F test is used to test whether changes in the independent variables (compensation and work motivation) have a significant effect on the dependent variable (employee performance) at PT. Tunas Hijau Samarinda, namely by comparing F_{count} with F_{table} with a confidence level of 95% or $\alpha = 0.05$. The results of the F test from the SPSS calculation are as follows:

Table 9. F Test Results

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	4.053	2	2.027	6.531	.003 ^b
Residual	16.757	54	.310		
Total	20.810	56			

Based on the calculations, the F_{table} obtained was 3.16 and the F_{count} was 6.531, meaning that $F_{count} > F_{table}$, with a significance of $0.003 < 0.05$. Thus, the variables compensation and work motivation together have a significant influence on employee performance so that it can be stated that H_0 is rejected and H_a is accepted. This is following the previously stated hypothesis, namely that compensation and work motivation together have a significant influence on employee performance at PT. Tunas Hijau Samarinda.

K. t-test (Partial Test)

The t -test is used to test whether each independent variable has a significant effect on the compensation and work motivation at PT. Tunas Hijau Samarinda by comparing the count value with t table with a confidence level of 95% ($\alpha = 0.05$), with the results of the SPSS calculation as follows:

Table 10. t-test Analysis Results (Partial)

Independent Variable	Regression Coefficient	Standard Error	Beta	t_{count}	Significance	Note
Constant	1.975					
Compensation	.447	.143	.403	3.133	.003	Significant
Work Motivation	.088	.121	.093	.722	.473	Not significant
F_{count} : 6.531 R : 0.441 R Square : 0.195 $Sig. F_{count}$: 0.003 F_{table} : 3.16 t_{table} : 1.672						

The results of the above calculations can explain the effect of the independent variable on the dependent variable employee performance of PT. Tunas Hijau Samarinda as follows:

1. The Variabel Compensation (X_1)

The t_{count} value shows that the variable compensation (X_1) is 3.133 and the standard beta coefficient value is 0.403. When compared with the value of t_{table} , then t_{count} 3.133 > 1.672. H_0 is rejected and H_a is accepted. This means that the variable compensation partially has a positive and significant effect on employee performance at PT Tunas Hijau Samarinda (Y) as evidenced by α of 0.003 < 0.05.

2. The Variabel Work Motivation (X_2)

The t_{count} value shows that the variable work motivation (X_2) is 0.722 and the standard beta coefficient value is 0.093. When compared with the t_{table} value, then the t_{count} is 0.722 < 1.672. H_0 is accepted and H_a is rejected. This means that partially the variable work motivation does not have a positive and significant effect on the performance of employees of PT. Tunas Hijau Samarinda (Y) is evidenced by α of 0.473 > 0.05.

Results & Discussion

Based on the results of the analysis, compensation has a positive and significant effect on employee performance at PT. Tunas Hijau Samarinda. It is known that the t_{count} value of the variable compensation (X_1) is 3.133. When compared with the value of t_{table} , then t_{count} 3.133 > 1.672. H_0 is rejected and H_a is accepted. That is, the variable compensation partially has a positive and significant effect on employee performance at PT. Tunas Hijau Samarinda (Y) with the highest standard beta coefficient value of 0.403.

These results indicate that the appropriate compensation policy accepted by employees will improve their performance. Direct compensation issues include salaries/wages and incentive wages. The problems that exist at PT. Tunas Hijau Samarinda is the occurrence of delays in payment of salaries/wages of employees every month so that the employee's performance decreases and even some employees resign from the company.

Salaries/wages must be paid on time without delay so that employee trust in the company's bona fides will be greater and the work concentration will be better. Payment of compensation that is not on time will decrease employee work discipline, passion, and morale. The company must understand that employees and their families will use their remuneration fees to meet needs that cannot be postponed, such as food. Compensation policies, both in size, structure, and timing of payment can encourage employee passion and desire to achieve optimal work performance to help achieve the company's goals.

In terms of providing incentive wages, PT. Tunas Hijau provides additional bonuses for employees who perform tasks outside of working hours (overtime) and employees who get their achievements well. Incentive wages are additional remuneration given to certain employees whose performance is above the standard performance, as a tool to support the principle of fairness in providing compensation. So, the company pays attention to incentive wages to support the principle of fairness for employees. However, the payments are often delayed because incentive wages are paid together with the employee salaries/wages.

Apart from direct compensation, it is also a good idea for the company to pay attention to indirect compensation, including medical benefits, holiday allowances, and work facilities to support the implementation of work.

In terms of providing health benefits, PT. Tunas Hijau is fully responsible for employees who are sick due to accidents at work, but do not provide health benefits for employees' children and wives. It is better if the company also pays attention to the health of employees' children and wives, even though without full responsibility, by giving money in accordance with company policy.

In terms of providing holiday allowances, PT. Tunas Hijau has carried out its obligations by paying benefits to employees on time and in accordance with government regulations regarding the distribution of employee holiday allowances.

In terms of employee work facilities, PT. Tunas Hijau provides a satellite telephone network at the Kedawan base camp to facilitate communication with the branch office in Samarinda, provides vehicle facilities such as cars and motorbikes for operational purposes at the Kedawan base camp and the Samarinda branch office, provides facilities in the form of a canteen at the Kedawan base camp so that employees can fulfill their needs while in the field that is far from the village, provides dormitory facilities for employee residences, and provides other facilities that can support employee work such as stationery equipment for office employees, key equipment for employees of heavy equipment mechanics, and heavy equipment vehicles for operators heavy equipment. However, in terms of heavy equipment, PT. Tunas Hijau owns heavy equipment vehicles that have been purchased but not in new condition so that employees of mechanics and heavy equipment operators have difficulty in using and repairing this heavy equipment. The mechanics will work even harder in terms of repairing the machines. If the machines are damaged, work will be

hampered, thus affecting the salaries/wages paid to employees.

Compensation contains a relationship that is professional, where one of the main goals of employees to work is to get compensation to meet various needs, while the company pays them so that they can carry out work according to its wishes and expectations with the main objective of being able to advance its business.

The purpose of providing compensation, among others, is for getting employee job satisfaction, which in turn will maintain employee stability. Employees will avoid the influence of labor unions and end up concentrating only on their work. Providing compensation that is more appropriate and acceptable to employees for the energy and abilities they spend and to appreciate their hard work will lead them to be more professional, working seriously, and making various efforts better to achieve the goals so that the performance can be further improved. Better performance will certainly advance the company's business.

Based on the analysis, work motivation has no positive and significant effect on employee performance at PT. Tunas Hijau Samarinda. It is known that the t_{count} value of the work motivation variable (X2) is 0.722. When compared with the t_{table} value, then the t_{count} 0.722 < 1.672. H_0 is accepted and H_a is rejected. That is, the variable work motivation partially does not have a positive and significant effect on employee performance at PT. Tunas Hijau Samarinda (Y) with the lowest standard beta coefficient value of 0.93.

Work motivations whose indicators consist of positive work motivation are:

1. Awards: Leaders give praise for the work of employees if the work is satisfactory, in the form of giving bonuses to employees who excel.
2. Attention: Leaders pay attention to employees fairly and proportionally by providing bonuses for employees who excel so that the principle of fairness for each employee is well manifested.
3. Competition: Healthy work relations and competition with fellow co-workers are well established, as indicated by the absence of fights between employees during work.
4. Participation: The company is always open to hearing the aspirations or opinions of employees which will provide benefits for making better decisions. At PT. Tunas Hijau Samarinda, this is usually done by the camp manager.
5. Pride: Employees feel less proud and satisfied with the company. This is indicated by the increasing number of employees who resigned from the company, mostly due to their dissatisfaction with company policies in terms of providing compensation.

Negative work motivation is punishment in the form of sanctions, suspension, demotion, or imposition of fines, and others. In this case, the company provides a warning letter for employees who are absent from work. The employee who does not change this attitude will be expelled from the company. The company cuts salaries and premiums for employees who exceed the permitted period of the permit. The company does not provide reimbursement for

transportation if one resigns from the company before the 6-month working period.

Giving work motivation has no effect on employee performance at PT. Tunas Hijau Samarinda. It means that motivation is not a dominant factor in improving employee performance. What more dominantly affects the performance of employees at PT. Tunas Hijau Samarinda is the provision of compensation.

Employees can carry out their duties to the maximum because of the motivation that drives them to work diligently. The discipline that is applied can help to achieve company goals under leadership that can create an atmosphere conducive to the work environment. Not all employees are willing to give their work performance optimally. Some of them need encouragement to be willing to use their full potential to work. This driving force is called motivation.

Based on the calculation, F_{table} is 3.16 and F_{count} is 6.531, meaning that $F_{\text{count}} > F_{\text{table}}$ with a significance of $0.003 < 0.05$. Thus, the variables compensation and work motivation together have a significant influence on employee performance so that it can be stated that H_0 is rejected and H_a is accepted. That is, the higher the value of the two independent variables, the higher the employee performance at PT. Tunas Hijau Samarinda.

Employee performance whose indicators consist of quantitative performance and qualitative performance at PT. Tunas Hijau Samarinda is decreasing. This is indicated by the increasing number of employees resigning from the company.

Performance is a work result that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities, in order to achieve the goals of the organization concerned legally, not violating the law and in accordance with morals or ethics.

Employee performance is very important in the organization's efforts to achieve its goals. Therefore, one of the best ways to increase employee performance capacity is to link employee compensation and work motivation.

Conclusion

Based on the results of the research, the analysis that has been carried out, and the discussions previously described, it can be concluded as follows:

1. The variable compensation (X_1) partially has a positive and significant effect on employee performance at PT. Tunas Hijau Samarinda (Y), so that an increase in compensation will increase employee performance.
2. The variable work motivation variable (X_2) partially has no positive and significant effect on employee performance at PT. Tunas Hijau Samarinda (Y), which means that motivation is not a dominant factor in improving employee performance. What more dominantly affects the performance of employees at PT. Tunas Hijau Samarinda is the provision of compensation.
3. The variables compensation and work motivation together have a significant influence on employee performance.

That is, the higher the value of the two independent variables, the higher the employee performance at PT. Tunas Hijau Samarinda.

4. Testing the determination coefficient (R^2) aims to determine how much the ability of the independent variable to explain the dependent variable. From the results of data processing, the determination coefficient (R^2) is 0.195, which means that the variables compensation and work motivation affect the performance of employees at PT. Tunas Hijau Samarinda at 19.5%, and the remaining 80.5% is by other variables not examined in this study.

Based on the conclusions that have been stated above and the descriptions in the previous chapters, the authors suggest the following:

1. Compensation given to employees should be on time so that employees' trust in the company's bona fides is greater, peace and work concentration will be better, and employees will feel more satisfied at work and can improve their performance.
2. Motivation given to employees should be maintained by the company fairly in terms of awards, attention, competition, participation, pride, and punishment to prevent social jealousy between them, so that employee performance can increase.
3. Fulfilling compensation and providing good motivation will of course increase employee productivity and performance.

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