

THE APPLICATION OF THE BALANCED SCORECARD METHOD IN REVIEW FROM THE PERSPECTIVE OF EMPLOYEE SATISFACTION LEVELS AT PT. PERKEBUNAN NUSATARA III (PERSERO) KEBUN MERBAU SELATAN

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ARTICLE INFO

Keywords:
Balance scorecard,
employee satisfaction,
corporate culture,
leadership style

ABSTRACT

To be able to win the competition, companies need a system that can encourage performance measurement to achieve efficiency and effectiveness. The method that explicitly explains the relationship between strategy and performance measurement is the balanced scorecard. The concept of the balanced scorecard is a fairly comprehensive measure of realizing performance that can address limitations - limitations of performance measurement which previously only focused on financial aspects. The application of the balanced scorecard method to measure the performance of a company is considered capable of evaluating and improving the condition of the company and not only focusing on financial aspects but also from a non-financial perspective which also has a vital role, namely on the aspect of human resources (HR). Employees generally have their perspective on what they feel about their job and the company where they work, work culture, working environmental conditions, and the concept of giving appropriate rewards, leadership will be able to improve employee performance at work which in turn will provide satisfaction to employees. The number of samples in this study was 87 employees and the technique in data processing using the Multiple Regression method. The results showed that the variables Corporate Culture, Work Environment Facilities & Facilities, Work Environment Conditions, Reward Packages, and Leadership Style all had a positive and significant effect on satisfaction employee work at III (Persero) South Merbau Plantation and which has the greatest influence in increasing employee job satisfaction, namely the reward package, leadership style.

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1. INTRODUCTION

Measurement of performance is an obligation that must be carried out by companies in assessing success and as a basis for preparing the company's budget (Naully, 2020). Performance measurement can also detect weaknesses or deficiencies that exist within the company, but performance measurement should not only focus on the financial sector because it will not be able to measure the performance of intangible assets and intellectual property (H. A. H. R. Nasib, 2022). Apart from that performance measurement in this way also pays little attention to the external sector, and is unable to fully guide the company in a better direction (Pebri, 2020)

To encourage companies to be able to win the competition, an efficient and effective performance measurement system is needed (A. F. Nasib, 2020). Performance measurement is used to assess the success of the company and can also be used to motivate management in directing the company's operational activities to produce products and services with the best value continuously for its customers, then good performance will be the key to success in efforts to win global competition where total quality which includes emphasis on product quality, cost or price, service quality, timely delivery, aesthetics and other

forms of quality that are constantly evolving to provide continuous satisfaction to customers (I. L. Nasib, 2020).

The method that explicitly explains the relationship between strategy and performance measurement is the balanced scorecard. The concept of the balanced scorecard is a measure that is quite comprehensive in realizing performance that can answer the limitations of performance measurement which previously only focused on financial aspects. The balanced scorecard forms an approach system for measuring performance carried out by companies through a measurement framework based on four perspectives, namely finance, customers, internal business processes, and learning and growth (Rangkuti, 2016). this perspective provides a balance between short-term and long-term goals, between the desired results and the driving factors for achieving these results, and between hard objective measures and softer subjective measures (Utami, 2017).

The application of the balanced scorecard method to measure the performance of a company is considered capable of evaluating and improving the condition of the company and not only focusing on financial aspects but also from a non-financial perspective which also has a vital role, namely on the aspect of human resources (HR). Employees generally have their perspective on what they feel about their job and the company where they work, work culture, working environmental conditions, and the concept of giving appropriate rewards, leadership will be able to improve employee performance at work which in turn will provide satisfaction to the employees themselves. Explained that employees who work with a high level of satisfaction will view their work as fun. When employees are satisfied, employees will be more loyal to the company, so discipline, enthusiasm, and work morale they have in carrying out their duties and responsibilities will increase (Muslih, 2018).

This research was conducted at the South Merbau Gardens which is one of the gardens at PT. Perkebunan Nusantara III (Persero), which is located in North Labuhanbatu Regency, sees that the employees at the South Merbau Plantation have diverse backgrounds. These differences in the background certainly bring different cultures, behaviors, mindsets, values, and perspectives, with a variety of different backgrounds everyone comes to the company with different values no one is the same, then the company through its vision and mission the company's performance must unite all these differences in culture and values, which are deliberately and specifically formed for achievement.

With the concept of the Balanced Scorecard, companies can implement strategies more quickly and effectively. Because the success of the company is not only determined by the amount of profit but also by the company's ability to create reliable process quality and provide the best service to customers on an ongoing basis. And of course, produce employees with high job satisfaction. Based on this description, the authors are interested in examining the issue of applying the balanced scorecard method in review from the perspective of employee satisfaction levels at PT. Perkebunan Nusantara III (Persero) kebun Merbau selatan

2. METHOD

For this study, this type of research uses quantitative research (Quantitative Research) where this type of research explains systematically the parts and phenomena as well as the causality of their relationships. The purpose of quantitative research is to develop and use mathematical models, theories, and/or hypotheses related to a phenomenon. The population in this study. Employees of South Merbau Plantation PT. Perkebunan Nusantara III (Persero) as many as 666 people. As for this study using the Slovin formula in the sampling technique, it obtained a sample of 87. As for processing the data in this study, it was carried out using the help of SPSS version 22 software, with the multiple linear regression equation as follows: multiple linear is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4X_4 + b_5X_5 + e$$

Information :

Y = Employee Satisfaction

a = Constant

b₁b₂ b₃ = Regression coefficient

X₁ = corporate culture

X₂ = Work Environment Facilities & Facilities

X₃ = Working Environment Conditions

X₄ = Reward package

The Application Of The Balanced Scorecard Method In Review From The Perspective Of Employee Satisfaction Levels At PT. Perkebunan Nusantara III (Persero) Kebun Merbau Selatan. Loriwan. et.al

X5 = Leadership Style
 e = term error

3. RESULT AND DISCUSSION

Respondent characteristics

The respondents in this study had characteristics based on gender, education level, and age, totaling 87 people where all of whom were permanent employees at PT. Perkebunan Nusantara III (Persero) Kebun Merbau Selatan

Table 1. Respondent characteristics

Profile	Information	Amount	Percentage
Gender	1. Man	72	83 %
	2. Woman	15	17 %
Education	1. SMU	2	2,3 %
	2. Diploma	3	3,4 %
	3. Sarjana (S1)	53	60,9 %
	4. Strata 2	28	31,2 %
	5. Doktor	1	1,14 %
Age	1. <25	5	5,7 %
	2. 25 s/d 35	38	43,7 %
	3. 36 s/d 45	35	40,2 %
	4. 46 s/d 45	55	10,3 %

Classic assumption test

Normality test

Before processing the data using regression analysis, the data normality test was first performed. If the graphic display shows a spreading pattern around the diagonal line and follows the direction of the diagonal line. If the data spread around the diagonal line and follows the direction of the diagonal line or the histogram shows a normal distribution pattern, then the regression model meets the normality assumption.

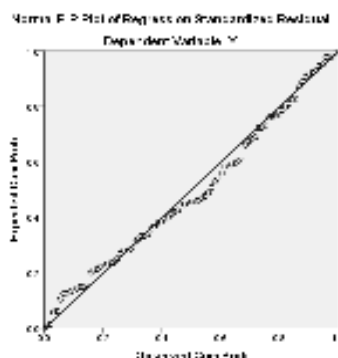


Figure 1. PP-Plot Curve Normality Test Results

Figure 1 shows that the data (dots) spread around the diagonal line and follow the diagonal line. So, from the figure, it can be concluded that the residuals in the regression model are normally distributed. Furthermore, if the data spreads away from the diagonal line or does not follow the direction of the diagonal line or the histogram shows a normal distribution pattern, then the regression model does not meet the assumption of normality. The test results can be seen in the following graph:

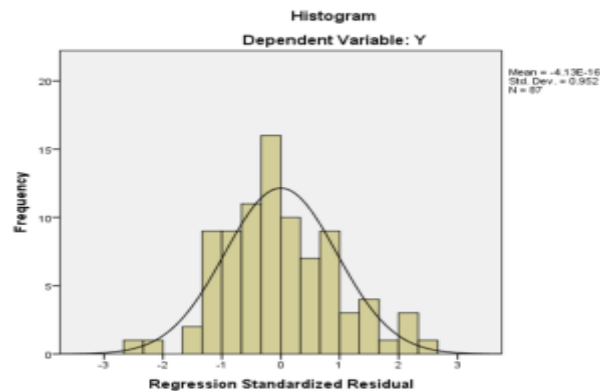


Figure 2. Histogram Graph Normality Test Results

Based on Figure II above, it can be seen that the line drawing is in the form of a bell, not deviating to the left or right. This shows that the data is normally distributed and meets the normality assumption

Multicollinearity Test

In this regression model, the results of the multicollinearity test can be seen in the following table:

Table 2. Multicollinearity Test Results

Collinearity Statistics	
Tolerance	VIF
.295	3.388
.547	1.827
.248	4.033
.262	3.823
.310	3.231

Based on the processing results in Table II, shows that the VIF and tolerance values of all variables in this study do not experience multicollinearity. This is indicated by the VIF values of the two independent variables which are less than 10, and the tolerance value far exceeds 0.01. These results indicate that in this regression model all independent variables do not have multicollinearity problems.

Heteroscedasticity Test

The heteroscedasticity test was carried out to test whether, in a regression model, there is an unequal variance of the residuals from one observation to another. If there is a certain pattern, such as the dots forming a regular pattern, then heteroscedasticity has occurred. If there is no clear pattern and the points are spread irregularly then heteroscedasticity does not occur. The results of the implementation of the heteroscedasticity test are shown in Figure III below:

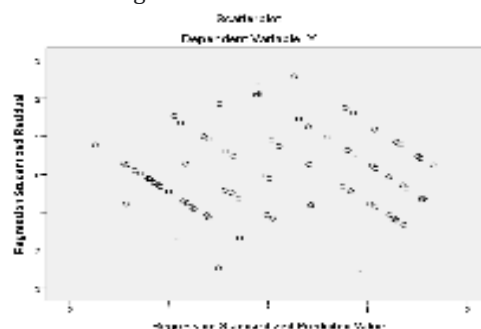


Figure 3. Heteroscedasticity Test Results

Figure 3 above shows that the resulting points spread randomly and do not form a particular pattern or trend line. The picture above also shows that the distribution of data is around the zero point. The results of this test indicate that the regression model is free from heteroscedasticity problems, in other words: the variables to be tested in this study are homoscedastic.

Multiple Linear Regression Analysis

The results of multiple linear regression analysis can be seen p in this study are:

$$Y = 2.317 + 0.114X_1 + 0.45X_2 + 0.182 X_3 + 0.793 X_4 + 0.393 X_5 + e$$

In this regression model, the constant value listed is 2,317 which can be interpreted if the independent variables in the model are assumed to be equal to zero, on average the variables outside the fixed model will increase permanent employee satisfaction by 2,317 one unit or in other words if the variable Corporate Culture, Work Environment Facilities & Facilities, Working Environment Conditions, Reward Packages, Leadership Style, are not improved, then employee satisfaction is still 2,317 units.

Simultaneous Test (Test F)

The results of the F test in this study can be seen in the table below:

Table 3. F test result

ANOVA						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	230.002	4	28.750	27.204	.000 ^b
	Residual	82.434	78	1.057		
	Total	312.437	86			

On the results of the regression test in this study, it is known that the significance value is 0.000. Where it is required that the significance value of F is less than 5% or 0.05 or the value of $F_{count} = 27,204 > F_{table} 1.94$ ($df_1 = k - 1 = 6 - 1 = 5$) whereas ($df_2 = n - k$ ($87 - 6 = 8$)). Thus it can be concluded that all independent variables, namely Corporate Culture, Work Environment Facilities & Facilities, Work Environment Conditions, Reward Packages, Leadership Style,

Coefficient of Determination (R²)

The results of the determination test can be seen in table 4 below:

Table 4. Determination Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. The error in the Estimate
1	.858 ^a	.736	.709	1.028

a. Predictors: (Constant), X₉, X₈, X₃, X₂, X₅, X₇, X₁, X₄
 b. Dependent Variable: Y

Based on Table 4 obtained:

1. The correlation regression value of 0.736 means that together Corporate Culture, Work Environment Facilities & Facilities, Work Environment Conditions, Reward Packages, and Leadership Style, on employee satisfaction at PT. Perkebunan Nusantara III (Persero) South Merbau Plantation has contributed to a strong level.
2. For more than one independent variable it is better to use the adjusted R Square. Where the value (R²) is 0.709 (70.9%). So that it can be said that 59.6% of the variation of the dependent variable, namely Corporate Culture, Work Environment Facilities & Facilities, Work Environment Conditions, Reward Packages, and Leadership Style, in the model can explain the variable employee satisfaction at PT. Perkebunan Nusantara III (Persero) South Merbau Plantation while the remaining 40.4% is influenced

The Application Of The Balanced Scorecard Method In Review From The Perspective Of Employee Satisfaction Levels At PT. Perkebunan Nusatara III (Persero) Kebun Merbau Selatan. Loriwan. et al

by other variables outside the model. Other variables affect the location, product quality, brand, and so on.

3. The standard Error Of The Estimated is a measure of prediction error. The Standard Error Of The Estimated is called the standard deviation, in this study, the value is 1.028. The smaller the standard deviation means the better the model.

Discussion

The Influence of Corporate Culture on Employee Satisfaction

Based on the results of the data analysis, shows that corporate culture has a positive and significant effect on employee job satisfaction at PT. Perkebunan Nusantara III (Persero) Kebun Merbau Selatan. The implications of these findings indicate the culture that exists at PT. Perkebunan Nusantara III (Persero) South Merbau Plantation is currently in good condition, where every employee has the opportunity to provide suggestions or input ideas to improve performance in each department. Each department leader always asks directly to each of his subordinates, especially in matters of his work. Many suggestions and input were given by employees as a solution to the work problems they faced.

The results of this study are in line with the results of research conducted (Setiawati, 2020) with the research title Influence of Organizational Culture and Employee Engagement on Employee Performance: Job Satisfaction as Intervening Variable which states that organizational culture has a significant effect on an employee's job satisfaction. Good organizational culture starts with management's ability to build working relationships like a big family. The results of this study are in line with the results of research (Pham, 2021) with the research title The Influence of Organizational Culture on Employees' Satisfaction and Commitment in SMEs: A Case Study in Vietnam which states that organizational culture has a significant effect on increasing a sense of job satisfaction. A conducive work culture causes an employee to help other employees when experiencing problems in carrying out their duties. The results of this study also support research (Helmayunita, 2021) with the research title The Effect of Remuneration on ASN Performance With Organizational Culture as a Moderating Variable stating that organizational culture has a significant effect on employee job satisfaction. This feeling of satisfaction at work causes the level of work stress of employees to become smaller.

According to (A. F. Nasib, 2020) states that every organization has a different culture. Regardless of the origin of an organization, the existing culture will be identical to the owner of the organization. At this time where the government is boosting investment in the country. So it's no wonder that many investors invest their capital to conduct business activities. So often the goals of the organization or company will be aligned with the values that are generally expected by the owners of the company

The Effect of Work Environment Facilities & Facilities on Employee Satisfaction

Based on the results of data processing, shows that the facilities and work environment have a positive and significant effect on employee job satisfaction. The implications of the findings that the researchers found are that so far the facilities in the form of providing housing, especially for employees, have been considered very feasible. Employees assess that the company has given the best, especially employees in certain positions. The quality and quantity of housing and mess accommodation facilities are very good. Furthermore, the current work environment is very conducive. This can be seen from the concern of employees when other employees need work facilities by providing the facilities they have.

The results of this study support the results of previous research which stated that (Halim, 2018) with the research title Job Satisfaction As A Mediation Variable In The Relationship Between Work Safety And Health (K3) And Work Environment To Employee Performance states that the work environment has a significant effect on job satisfaction. The work environment can have a direct impact on creating comfort at work. The results of this study are also in line with the results of research (Rafia Hasan Taheri; Shipon Miah; Kamaruzzaman, 2020) which states that the work environment has a significant effect on employee job satisfaction. The work environment can be done through the existence of a code of ethics regulations for each employee. These regulations will directly bind the way employees behave and work to be more professional. The results of this study are in line with the results of research (Nurhidayati, 2021) with the research title Effect of Work Engagement, Work Environment and Work Spirit on Teacher Satisfaction which states that the work environment directly has a significant effect on employee job satisfaction. This shows that when the work environment is getting better, it will also have an impact on the satisfaction of working for an employee.

According to (Siagian, 2015) A conducive work environment provides a sense of security and allows employees to work optimally. If an employee likes the work environment where he works, then the employee will feel at home at work and carry out his activities so that work time is used effectively. Conversely, an inadequate work environment will reduce employee performance.

The Effect of Working Environment Conditions on Employee Satisfaction

Based on the results of data analysis, shows that the working environment conditions have a positive and significant effect on employee job satisfaction. The findings that the researchers got imply that the existing work teams have been very solid in handling certain activities or jobs.

The results of this study are in line with the results of research (Tarman, 2020) with the research title Improving quality education through better working conditions of academic institutes which states that the conditions of the work environment have a significant effect on an employee's job satisfaction. Working environment conditions can be improved by eliminating gaps or separators between work groups in the company. The results of this study are in line with the results of research (Ziya, 2021) on the research title The differential impact of COVID-19 on the work conditions of women and men academics during the lockdown which states that the conditions of the work environment have a significant effect on employee job satisfaction. Conditions of the work environment such as flexibility in working time make employees feel happy in carrying out their duties and responsibilities.

The results of this study are in line with the results of a study (Johansson, 2021) titled Teacher job satisfaction: the importance of school working conditions and teacher characteristics which states that the conditions of the work environment have a significant effect on employee job satisfaction. This shows that when a company can create good working conditions, it will have an impact on the quality and quantity of employee work. (Sedermayanti, 2013) states that a good working environment will have a positive impact on employees in improving employee performance. This is one way that can be taken so that employees can carry out their duties without experiencing interference because the work environment greatly influences employee performance. The work environment is the whole tools and materials encountered, the surrounding environment in which a person works, work methods, and work arrangements both as individuals and as a group

Effect of Rewards Packages on Employee Satisfaction

Based on the results of the data analysis, shows that the compensation package has a significant effect on employee job satisfaction. The findings in this study that PT. Perkebunan Nusantara 3 provides educational scholarship programs specifically for each employee. The scholarship is proof of the company's concern for the education of employees' children. In principle, the compensation package in the form of scholarships is a mandatory program for employees who have worked for more than 10 years.

The results of this study are in line with the results of research (Oloke, 2017) with the research title Incentive Package, Employee's Productivity And Performance Of Real Estate Firms In Nigeria which states that incentive packages have a significant effect on job satisfaction. The existence of an incentive package can encourage an employee to work optimally in achieving the set targets. The results of this study are in line with the results of research (Patel, 2017) with the research title The Impact of Incentive Compensation on Labor Productivity in Family and Nonfamily Firms which states that incentive packages directly have a significant effect on job satisfaction. Incentive packages are given to every employee who can work in achieving group targets. The results of this study are in line with the results of research (Gardali, 2018) the research title Private Landowner Conservation Behavior Following Participation in Voluntary Incentive Programs: Recommendations to Facilitate Behavioral Persistence which states that incentive package programs can influence employee attitudes for the better. This working attitude directs consumers to work with a full sense of responsibility. According (to Fahmi, 2016) states that efforts to get professional employees by the demands of the position require continuous coaching, namely an effort to plan, organize, use, and maintain employee activities so that they can carry out tasks effectively and efficiently. As a concrete step in the results of coaching, it is deemed necessary to provide rewards or awards to employees who have shown good work performance. Giving rewards is a leader's effort to provide remuneration for the work of employees so that it can encourage more active and potential work

The Effect of Leadership Style on Employee Satisfaction

Based on the results of data analysis, shows that leadership style has a significant effect on employee performance. The implications of the findings in this study prove that the leaders at PT. Perkebunan

The Application Of The Balanced Scorecard Method In Review From The Perspective Of Employee Satisfaction Levels At PT. Perkebunan Nusantara III (Persero) Kebun Merbau Selatan. Loriwan. et al

Nusantara 3 has been able to motivate its subordinates to carry out their duties. Employees have a strong drive and good enthusiasm for reducing work error rates.

The results of this study are in line with the results of research (Awan, 2021) the research title Impact of leadership styles on employees' performance with moderating role of positive psychological capital states that leadership style has a significant effect on employee job satisfaction. A good leadership style is reflected in the manager's ability to provide clear direction and work instructions to his subordinates. The results of this study are in line with the results of research (Mahaputra, 2022) on the research title Effect Of Job Satisfaction, Employee Loyalty, And Employee Commitment On Leadership Style (Human Resource Literature Study) which states that leadership style directly has a significant effect on employee job satisfaction. From this job satisfaction can improve employee performance by maximizing the capabilities they have. The results of this study support the results of research conducted by (Awolusi, 2021) with research title The Effect of Leadership Styles on Employee's Productivity in the Nigerian Oil and Gas Industry Adegboyega states that leadership style has a positive and significant effect on increasing an employee's sense of job satisfaction. Job satisfaction will be seen when managers have an interest in giving directions to their subordinates.

4. CONCLUSION

Based on the results and discussion, a conclusion can be drawn that of the five factors consisting of corporate culture, work environment facilities & infrastructure, working environment conditions, reward packages, and leadership style, all have a positive and significant effect on employee job satisfaction at III (Persero) South Merbau Gardens. Next, the variables that have the greatest influence on increasing employee job satisfaction are reward packages and leadership style. This is because the compensation packages that have been provided through the company's concern program for employee education by providing scholarships or helping with tuition fees are felt very well by employees. Furthermore, also in the leadership style that has existed so far, the application of this leadership style is felt to be suitable for the conditions of employees and employees feel satisfied with the leadership style model when

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The Application Of The Balanced Scorecard Method In Review From The Perspective Of Employee Satisfaction Levels At PT. Perkebunan Nusantara III (Persero) Kebun Merbau Selatan. Loriwan. et al

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