

AN ANALYSIS OF WORK ETHICS AND INCENTIVES INFLUENCE ON EMPLOYEES JOB SATISFACTION

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ABSTRACT

An employee job satisfaction will affect productivity expected by the leader of PT. Bekasi Fajar Industrial Estate Tbk. For this reason, the leader of that company needs to understand what must be done to create the employee job satisfaction. The study method used is the census approach, which is a research that takes a sample of the entire population, uses a questionnaire as a primary data collection tool and collects data on factors related to study variables in general using statistical methods. This study is based on the quantitative descriptive method, while the feature is descriptive explanatory. The study concluded that work ethic and incentives simultaneously take a significant effect on employee job satisfaction, but in partial only incentives play a significant role in developing employee job satisfaction. Furthermore, the implementation of incentives policy is influenced by the organization's readiness and willingness, work productivity, position, education and experience. Factors that consistently and significantly affect the policy of incentives are the organization's readiness and willingness, not only funding and policy tool and its commitments, but also work productivity. Whereas position, education and experience are not absolute to be taken into consideration at PT. Bekasi Fajar Industrial Estate Tbk.

Keywords: Work ethics, incentives, job satisfaction

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INTRODUCTION

Every employee expects to get satisfaction from the work environment. A job satisfaction will affect employees' productivity expected by the leader of organization. For this reason, the leader should overcome what needs to be done to get his/her employees' job satisfaction.

Job satisfaction is basically something that is individual. Everyone has a different level of satisfaction according to the applied value system. The higher rate of work desires they feel, the higher satisfaction of the activity they will get. Thus, satisfaction is an assessment describing whether he/she is happy or unhappy, satisfied or unsatisfied as well at work. Work ethic is an employee's attitude and behavior in carrying out continuing daily work, then it becomes a habit. It will be the character of that employee in handling any job. A good culture ethic will certainly produce good performance and vice versa.

PT. Bekasi Fajar Industrial Estate Tbk is a company that contributes to the nation and the state in improving quality of Human Resources. It surely has a clear vision, mission and goals. Human resources are able to support the organization to be successful in carrying out its activities. Therefore, every human resource problem requires to be solved quickly so that goals of the organization can be achieved.

Each employee has the work ethic that will be reflected in his/her attitudes and behavior in carrying out work. That's why it becomes very important for every organization. It also can take effect on attitudes and behavior of its employees. In addition, work ethic is also able to influence on better relationship and work atmosphere, and it is able to influence on work outcomes and employee's job satisfaction as well.

The previous study conducted at PT. Bekasi Fajar Industrial Estate Tbk shows that most employees generally feel unsatisfied with their work. It is shown from their attitudes and behavior at work, for example, employees frequently absent from work, often complete their jobs late, and chat more with colleagues.

On the other hand, most employees also complain of policies and rules enforced by the company about giving incentives for each employee. Incentives are given based on employee's position, work productivity, educational level and work experience, but the amount of incentives received is inadequate enough by taking a look at increases in basic needs prices in the market. It causes employee dissatisfaction at work. If this condition is not immediately solved by the company, it will affect job satisfaction of each employee.

THEORETICAL FRAMEWORK

1. Work Ethic

Arkhamia in Gunadi (2006) states that "Work ethic is a pattern of behavior adopted by an agreed work environment, such as an unwritten agreement among people, and it is shown in the work environment".

Robbins (2002) states that work ethic is built and maintained based on the founder and the head of company's philosophy. It is strongly influenced by the criteria used for hiring their employees. The leader's actions will greatly influence on acceptable or unacceptable behavior by the employees. The form of socialization will depend on the achieved success to set values in selection process, but these values will slowly and automatically be selected to adjust changes. At the end, the work ethic will appear.

According to Paramita in Ndraha (2000), work ethic can be divided into:

- Attitudes towards work, is to enjoy working more than doing other activities, such as relaxing, merely getting satisfied from the bustle of his/her own work, or feeling compelled to do something just to survive.
- Behavior at work, such as: diligent, dedicated, responsible, cautious, thorough, careful, strong willingness to learn the duties and obligations, and helpful.

2. Incentive

a) Definition and Purpose of Giving Incentives

There are many companies that have used the incentive system, as a reward system applied for the employees, to get higher employee productivity. Rivai (2006) states that "Incentives can be defined as compensation that reward employee's efforts for extra performance and more than expected. Incentive is also known as direct wages, out of wages and salaries."

According to Terry and Leslie (2003), "Incentive is an important actuating tool. Human beings tend to strive more intensely when the reward for accomplishing their personal demands satisfies". This means that incentive is an important role. Humans will tend to try harder if the reward received provides satisfaction with what is requested. The main purpose of giving incentives is to provide responsibilities and encouragement for employees to improve their work quantity and quality (Gorczyński & Aron, 2020). On the other hand, giving incentives is used by the company as a strategy to increase its productivity and efficiency in facing fierce competition, where productivity becomes a very important thing (Rivai 2006).

Based on Ranupandojo and Husnan (2000), some basic characteristics of incentives that must be fulfilled to success the incentive system are:

- a. Payment should be simple, so employees will know and calculate it.
- b. Income received by employees should immediately increase output and efficiency.
- c. Payment should be done as soon as possible.
- d. Work standard should be determined carefully, not too high or too low.
- e. The amount of normal wage and work standard per hour should be sufficient to stimulate employees to work harder.

b) Types of Incentives

According to Rivai (2006), the types of incentives generally provided by companies for employees are as follows:

1. Piecework

Incentive is given based on the amount of output, goods produced by the employee. This system is individualized, using standard output per unit. It is suitable for clear work and can be easily measured. It also generally exists at a very operational level in the organization.

2. Production Bonuses

Employees receive additional wages because they are able to work with exceeding specified standards, where they also get the basic wage. Bonuses can also be got because of finishing the work fast. In general, bonuses are calculated based on certain rate for each unit

3. Commissions

Incentive is given based on the amount of goods sold. This system is usually used for salesperson. This system is individualized. Sales results, as its standard, can be clearly measured.

4. Maturity Curves

Salary can be classified in a range from minimal to maximum. When someone (an expert or professional employee) has reached the maximum salary level, the organization will develop maturity curve as an encouragement for employee to keep getting achievement. That curve shows the amount of additional salary that can be achieved in accordance

with work performance and years of service, so that they are expected to keep developing performance (Haseeb et al., 2020).

5. Merit Pay

Decided by the supervisor, the wage will increase after the performance assessment. However, the value of the increase is rarely determined by default because it occurs based on management's objectives.

6. Pay-for-Knowledge / Pay-for-Skills

Giving incentive is not based on what employees do in producing products, but it's based on what can be done for the organization through the knowledge gained, which is assumed to have a big and important influence for the organization. The rationale is that someone who has additional knowledge is able to do additional tasks for the organization.

7. Non-monetary Incentives

In general, incentive is money, but it can also be other things such as key chains or hats, certificates, trips and so on. It is used to improve one's achievement. The incentive is also given as business changes such as job rotation, expansion of position, and changing style.

8. Executive Incentives

Bonuses are given for managers or executives because they play roles in establishing and achieving a certain level of profit for the organization. It can be as an annual bonus called a short-term bonus or an opportunity for company ownership through the purchase of company shares at a certain price called a long-term bonus.

c) Factors Affecting Incentives

Many factors can affect the amount of incentives that employees will receive. The leader should pay attention for it, so all employees will understand and know what the principle of incentives is. It will make them feel satisfied of working at the company.

According to Hasibuan (2003) and Govindarajan and Kumaravelu (2019), the factors affecting the amount of incentives are as follows:

1. Company's ability and willingness

If the company is able to and ready for better payment, the incentive will be even higher. Whereas, if the company is not able to and ready for it, then the amount of incentive is relatively lower.

2. Employee's work productivity

If the employee work productivity is good, incentive will be even better. On the other side, if it is bad, the amount of incentive is relatively worse.

3. Employee's Position

Employees in higher positions will receive higher incentives. Whereas, employees in lower positions will receive lower incentives. It happens because employees in higher positions have greater authority and responsibility.

4. Employee's education and experience

If employees have higher education and longer work experience, they will get higher incentives, comparing with employees having lower education and inadequate work experience.

5. Work types and nature

If the employees do more difficult job with big risks (financial, safety), they will get higher incentives, comparing with whom do less difficult job with smaller risks.

3. Job Satisfaction

a) The Definition and Factors of Job Satisfaction

In the business world, job satisfaction is known as an important role for the organization. Surveys about employee satisfaction show that it is important for an organization to know the work environment properly, both positive and negative aspects inhibiting achievement of the organization's goals and targets. It is very useful in order to improve employee's satisfaction and life quality, which will ultimately increase employee productivity.

Job satisfaction is a common attitude in doing his job. Someone with higher job satisfaction has a positive attitude while doing his job, however someone without having satisfaction has a negative attitude (Sofyandi and Garniwa, 2007).

Greenberg and Baron (2003) state that "Job satisfaction is a positive or negative attitude carried out individually in doing their work". While Vecchio (1995) states that "Job satisfaction as someone's thoughts, feelings, and tendencies of doing his job. According to Alzyoud, Ahmed, AlZgool and Pahi (2019) that job satisfaction is an important predictor and intervening element

Robbins (2003) says that the important factors of employee job satisfaction include:

1. Mentally challenging work

Employees tend to choose doing jobs that give them the opportunity to use their skills and abilities and offer a variety of tasks, freedom and feedback on how good they do their work. It makes work mentally more challenging.

2. Equitable rewards

Employees want to get fair and clear wage system and promotion policy, also corresponding with their expectation.

3. Supportive working conditions

Employees care about the work environment, either for personal safety or for doing their jobs easily.

4. Supportive colleagues

Friendly and supportive colleagues can improve job satisfaction.

Most of the employees in the organization get job satisfaction, but it is also possible that some of them feel dissatisfaction. According to Robbins (2003), employee dissatisfaction can be shown in 4 (four) ways, namely:

1. Exit

Dissatisfaction is shown through leaving the organization, including finding new positions or resigning.

2. Voice

Dissatisfaction is demonstrated through active and constructive efforts to improve the situation, including suggesting improvements, discussing problems with superiors, and doing organization's activities.

3. Loyalty

Dissatisfaction is passively shown, but the employee still waits for the solutions, such as by speaking to, criticizing, and trusting the organization and management to do the right things (Al-Huseini et al., 2019).

4. Neglect

Dissatisfaction makes conditions worse, such as chronically neglecting or delaying, reducing effort and increasing error rates.

b) Guidelines to Improve Job Satisfaction

Greenberg and Baron (2003) suggest preventing dissatisfaction and increasing employee job satisfaction in the following ways:

Dependent Variable : Job Satisfaction

1. Creating fun work

People prefer doing something more satisfying to the boring one. Even though some works are basically boring, employees might still feel happy for doing their works.

2. Having truthful payment

People believe that untruthful payment systems make them feel unsatisfied doing their works. It is applied either for hourly salaries and wages or fringe benefits. Value theory consistently works when employees have truthful payment and opportunity to choose the fringe benefit, feeling more satisfied doing their works.

3. Getting suitable job for interest

The more people find that they can fulfill their interests at work, the more satisfied they are with their work. The company can offer individual counseling for its employees, so that personal and professional interests can be identified and adjusted.

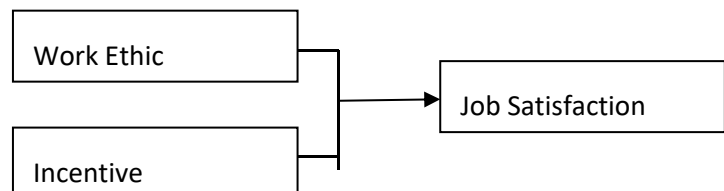
4. Avoiding boredom and repetitive works

Boring and repetitive works can make employees unhappy. Based on two-factor theory, they are far more satisfied freely doing work that convinces them to succeed.

STUDY METHODOLOGY

This study uses quantitative descriptive. According to Bungin (2005), "Quantitative descriptive research aims to describe, explain, or summarize various conditions, situations, phenomena according to events as they are". Characteristic of this method is to explain (explanatory) phenomena that occur in the object of research regarding the influence of work ethics and incentives for employees' job satisfaction at PT. Bekasi Fajar Industrial Estate Tbk and to analyze the factors that influence on incentives for employees at PT. Bekasi Fajar Industrial Estate Tbk.

This study pattern can be seen in the following table:



The study population is consisted of all employees at PT. Bekasi Fajar Industrial Estate Tbk. Saturated sample is a technique used in this study. The sample total was 35 employees of PT. Bekasi Fajar Industrial Estate Tbk.

STUDY RESULT

A. Analysis of The Study

1. Normality Test

Normality test is done to determine whether the bound variable data is normally distributed or not, in the multiple linear regression model. This test was carried out through two approaches namely graph analysis and statistical analysis.

a) Analysis of the Graph

In this study, test of the data normality using graphic analysis is carried out by looking at the data distribution points on the curve of the Normal Probability Plot in the Standardized Residual Regression. In this case, the data will be normal if the data distribution points are spread not too far (following) from the direction of the diagonal line and the otherwise. The results of the graph analysis are shown in Figure 1 and Figure 2 below ;

Figure 1. Job Satisfaction Variable Normality Test Results

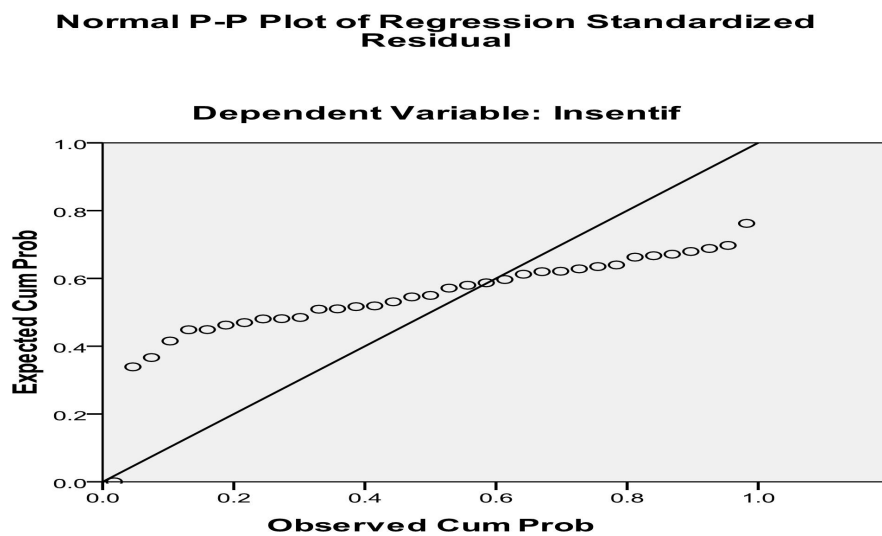
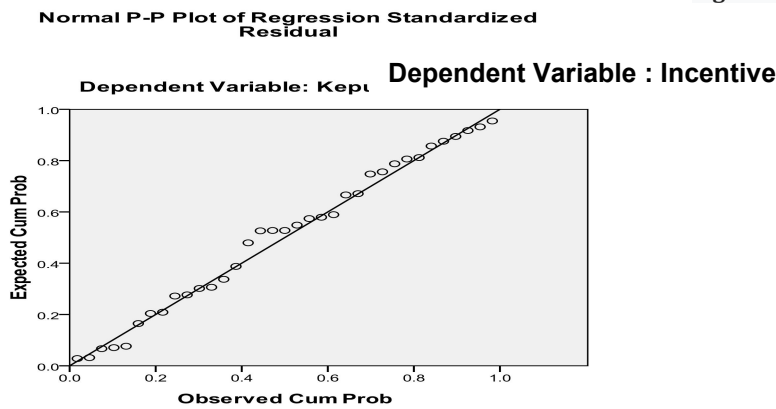


Figure 2. Normality Test Results for Incentives

Based on the results of the graphic analysis presented in Figures 5 and 6, it can be seen that both the data on the job satisfaction variable and incentives are spread in the same direction with the diagonal line on the curve. In accordance with the provisions of the graph analysis, it can be concluded that the dependent study variables for testing hypotheses are normally distributed and qualified to be continued to next analysis.

b) Statistical Analysis

The normality test using graphs will be misleading if it is not visually done well. Statistical analysis is used for

ascertaining whether results of the graph analysis are valid enough or not.

The test of normality data in study result using statistical analysis was carried out by the Kolmogorov-Smirnov (K-S) test procedure. Criteria for decision making was done by looking at the values of Kolmogorov-Smirnov Z and Asymp Sig. (2-tailed). The distribution will be normal if the Asymp Sig. (2-tailed) is bigger than 0.05 for 95% significance.

The data normality test results of job satisfaction and incentives are presented in Table 1 below.

Table 1: Study Variable Normality Test Results One-Sample Kolmogorov-Smirnov Test

		Work Ethic	Incentive	Job Satisfaction
N		35	35	35
Normal Parameters ^{a,b}	Mean	23.8571	23.3143	31.3429
	Std. Deviation	2.77746	3.61184	2.51984
Most Extreme Differences	Absolute	.083	.135	.174
	Positive	.083	.135	.083
	Negative	-.080	-.114	-.174
Kolmogorov-Smirnov Z		.492	.798	1.031
Asymp. Sig. (2-tailed)		.969	.548	.238

a. Test distribution is Normal.

b. Calculated from data.

Based on the statistical analysis of the normality of dependent variable data as presented in Table 1 above, it shows that job satisfaction has a Kolmogorov-Smirnov Z value of 0.492 and an incentive of 0.798, with an Asymp value. Sig. (2-tailed) 0.969 for the variable job satisfaction and 0.548 for the incentive variable, both of which are much bigger than alpha 0.05 at a degree of significance of 95%. These results confirm that the data bound variable study is normally distributed and qualified for doing further analysis. The results of this statistical analysis are consistent with the results of the test according to the graph analysis method.

2. Multicollinearity Test

Multicollinearity test was carried out to see whether the multiple linear regression model has a correlation among independent variables. Multicollinearity should not happen in a good regression model. Multicollinearity test in this research is to see the value of Variance Inflation Factor (VIF). According to Ghozali (2005), the cutoff value commonly is used to indicate multicollinearity is Tolerance <0.10 or equal to VIF value> 10.

Table 2: First Hypothesis of Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	12.140	3.803		3.192	.003		
Work Ethic	.178	.118	.210	1.507	.142	.907	1.102
Incentive	.513	.126	.566	4.060	.000	.907	1.102

Table 2 above shows that the Tolerance value is not less than 0.10 which means there is no correlation between the independent variables (employee work ethics and incentives). The results of the calculation of the Variance Inflation Factor (VIF) value also shows the same thing

that there is not one independent variable that has a VIF value of more than 10. It can be concluded that there was no multicollinearity among the independent variables in the regression model in this study.

Table 3: Second Hypothesis of Multicollinearity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.899	.580		-1.549	.132		
Organization's Readiness and Willingness	.041	.015	.013	3.957	.046	.974	1.026
Work Productivity	1.015	.014	1.000	71.605	.000	.967	1.034
Position	.013	.013	.014	1.004	.324	.949	1.053
Education and Experience	.000	.008	.001	.038	.970	.983	1.018

a. Dependent Variable: Incentive

Table 3 above shows that the Tolerance value is not less than 0.10 which means there is no correlation among independent variables (organizational readiness, employee work productivity, position, education and experience). The results of the calculation of the Variance Inflation Factor (VIF) value also show the same thing that

there is not one independent variable that has a VIF value of more than 10. It can be concluded that there is no multicollinearity among the independent variables in the regression model in this study.

2. Heteroscedasticity Test

Heteroscedasticity test is applied to validate inequality variance from one residual observation to another in the bound linier regression model. A good regression model

is homoscedasticity, or not heteroscedasticity. Glejser test is carried out to validate heteroscedasticity in this study.

Table 4: First Hypothesis of Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.140	3.803		3.192	.003
Work Ethic	.178	.118	.210	1.507	.142
Incentive	.513	.126	.566	4.060	.000

a Dependent Variable: ABSUT

Table 4 shows that none of the independent variables (work ethics and incentives) is statistically significant in affecting the Absolute Ut (AbsUt) dependent variable. This can be seen from the probability of significance

above the 5% confidence level. Therefore, it can be concluded that the multiple linear regression model in this study does not have the existence of heteroscedasticity.

Table 5: Second Hypothesis of Heteroscedasticity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.899	.580		-1.549	.132
Organization's Readiness and Willingness	.041	.015	.013	3.957	.046
Work Productivity	1.015	.014	1.000	71.605	.000
Position	.013	.013	.014	1.004	.324
Education and Experience	.000	.008	.001	.038	.970

a Dependent Variable: ABSUT

As well as in the first hypothesis, the second hypothesis also shows that there are no independent variables that significantly influence the dependent variable Absolute Ut (AbsUt) value. So that, the multiple linear regression model in this study does not contain heteroscedasticity.

To examine the effect of simultaneously leadership style and job satisfaction in the employees' performance at PT. Bekasi Fajar Industrial Estate Tbk, the F statistical test (F test) is used. If the calculated F value > F table value, then H0 is rejected and Ha is accepted. Conversely, if the calculated F value < F table value, then H0 is accepted and Ha is rejected. The test results can be seen simultaneously in the following Table 6.

3. Study Hypothesis Test

a) Simultaneous Hypothesis Test

Table 6: First Hypothesis of Simultaneous Testing Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	57.023	2	28.511	12.386	.000 ^a
	Residual	73.663	32	2.302		
	Total	130.686	34			

a. Predictors: (Constant), Incentive, Work Ethic

b. Dependent Variable: Job Satisfaction

Table 6 shows the value of F in the amount of 12.386, using a 95% confidence interval or $\alpha = 0.05$, then from the F distribution table a value of 3.30 was obtained. By comparing the value of Fcount with Ftable, then Fcount (12,386) > Ftable (3.30). The decision is that Ho is rejected, and Ha is accepted. It means that work ethics and incentives simultaneously have a significant effect on employee job satisfaction.

b) First Hypothesis Test in Partial

The first hypothesis test is partially carried out according to the statistical test t (t test) with the provisions of accepting H0 if the t count is obtained smaller than the t table price at a 95% confidence level or 0.05 significance. On the other hand, Ha will be accepted if the t value is greater than the t table value. The results of the first partial hypothesis test of the work ethics and incentives influence toward employee job satisfaction are further presented in Table 7 below.

Table 7: First Hypothesis Testing Results in Partial

Model	Unstandardized Coefficients	Standardized Coefficients	t	Sig.
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	B	Std. Error	Beta		
1 (Constant)	12.140	3.803		3.192	.003
Work Ethic	.178	.118	.210	1.507	.142
Incentive	.513	.126	.566	4.060	.000

Based on the results of the multiple linear regression shown in Table 7 above, the regression equation results are obtained as follows:

$$Y = 12,140 + 0,178 X1 + 0,513 X2$$

In Table 23 above, it is also known that the work ethic variable is 1.507 and 4.060 for the incentive variable. Furthermore, with the degree of freedom (df) 33 at a level of 95% confidence obtained t table value of 2.04, it can be concluded that the provision of incentives significantly affects job satisfaction of employees, while the work ethic is not significant enough to influence employee job satisfaction at PT. Bekasi Fajar Industrial Estate Tbk. These results are further confirmed by the value of Sig. by 0.05 greater than Sig. 0.00 on the incentive variable and smaller than 0.142 on the work

ethic variable, which gives us an understanding that the two variables only provide incentives that can significantly influence employee job satisfaction.

c) First Hypothesis of Coefficient Determination (R Square)

The coefficient of determination (R Square) basically measures how far the model's ability to explain the variation of the dependent variable. The small coefficient of determination means that the ability of independent variables in explaining the variation of the dependent variable is very limited. The coefficient of determination close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable.

Table 8: First Hypothesis Determination Coefficient Value

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.661 ^a	.436	.401	1.51722	.436	12.386	2	32	.000

a. Predictors: (Constant), Incentive, Work Ethic

In the Table 8, we can find out the coefficient of determination (R Square) of 0.436 or 43.6%. These results provide an understanding that the dependent variable namely employee job satisfaction can be explained by the independent variable consisting of work ethics (X1), and incentives (X2) of 43.6%. While the remaining 56.4% is explained by other independent variables not included in this study model.

d) Simultaneous Second Hypothesis Testing

Decision making from the results of the second hypothesis test simultaneously is done by comparing the value of F calculate with the value of F table at a free degree 34 of 0.330. The Alternative Hypothesis (Ha) is accepted if F count > of F table and Significance value < of alpha 0.05. The results of second hypothesis test simultaneously are presented in the following Table 25 below.

Table 9: The Results of Second Simultaneous Hypothesis Test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	158.072	4	39.518	1318.823	.000 ^a
	Residual	.899	30	.030		
	Total	158.971	34			

a. Predictors: (Constant), Education and Experience, Organization's Readiness and Willingness, Work Productivity, Position

b. Dependent Variable: Incentive

From Table 9 a F count value of 1318,823 can be obtained and with a confidence interval of 95% or $\alpha = 0.05$, from the F distribution table a value of 3.30 is obtained, thus F count > F table, so the decision is to reject the Null Hypothesis (Ho) and to accept the Alternative Hypothesis (Ha) or in other words all the independent study variables (organization's readiness and willingness, work productivity, position, education and experience) simultaneously have significant effect on incentive.

The second hypothesis test is also partially carried out according to the statistical test t (t test) with the provisions of accepting H0 if the t count is obtained smaller than the t table price at a 95% confidence level or alpha 0.05 and vice versa. Ha will be accepted if the t count is bigger than the t table value. The results of the partial hypothesis test of the two effects of organization's readiness and willingness, work productivity, position, education and work experience on giving incentives are presented in the following Table 10 below.

e) Second Hypothesis Test in Partial

Table 10: The Results of Partial Hypothesis Test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.899	.580		-1.549	.132		
	Organization's Readiness and Willingness	.041	.015	.013	3.957	.046	.974	1.026
	Work Productivity	1.015	.014	1.000	71.605	.000	.967	1.034
	Position	.013	.013	.014	1.004	.324	.949	1.053
	Education and Experience	.007	.008	.001	.038	.970	.983	1.018

a. Dependent Variable: Incentive

based on the results of the multiple linear regression shown in table 26 above, the regression equation results are obtained as follows:

$$y = -0,899 + 0,41 x_1 + 1,015 x_2 + 0,013 x_3 + 0,007 x_4$$

the result of the regression test shows that all study variables have a positive contribution to increase dependent variable with different degrees, where the largest contribution is made by the variables of organization's readiness and work productivity, while the smallest contribution is respectively given by the education, experience and position variables. based on the results of the t test as shown in table 10, it can be seen that there are two of four independent variables researched that significantly affects incentives, namely the willingness and readiness of the organization (t count 3.957 > t table 2.04) and employee productivity (t count 71.6 > table 2.04). these results are consistent with the significance test where the significance value of

organizational readiness is 0.046 < from alpha 0.05. whereas, the variable of position, education and experience showed no significant effect.

f) second hypothesis of coefficient determination (r square)

the result of the regression analysis is confirmed by the coefficient of determination (r square). its principle is used to measure how far the model's ability explain variations in the dependent variable. the small coefficient of determination means that the ability of independent variables in explaining the variation of the dependent variable is very limited. the coefficient of determination close to one means that the independent variables provide almost all the information needed to predict variations in the dependent variable. the results of the independent variable determination test of the dependent variable are shown in table 1 below.

Table 11: second hypothesis determination coefficient value

model	r	r square	adjusted r square	std. error of the estimate	change statistics				
					r square change	f change	df1	df2	sig. f change
1	.997 ^a	.994	.994	.17310	.994	1318.823	4	30	.000

a. predictors: (constant), education and experience, organization's readiness and willingness, work productivity, position

b. dependent variable: incentive

table 11 above determines coefficient (r square) of 0.994 or 99.4%. its result indicates that the dependent variable, incentive, can be explained by the independent variables, organization's readiness and willingness (x1), employee work productivity (x2), position (x3), education and experience (x4) of 99.4% . while the remaining 0.6% is explained by other independent variables not included in the study model.

CONCLUSIONS

from the results of the study and discussion, which have been described, some conclusions can be drawn as follows:

1. Work ethics and incentives simultaneously affect employee job satisfaction, but work ethics are partially not effective enough in increasing employee job satisfaction. The contribution of these two factors is quite high at 43.63% towards the creation of job satisfaction of employees. While the remaining 56.4% is explained by other independent variables not included in this model.
2. Among the factors affecting incentive in this study (organization's readiness, work productivity, position, education and experience), there are only two factors that consistently and significantly affect the policy of giving

incentive, namely the organization's readiness and willingness, both in terms of funding, policy tools and their commitments and work productivity. Whereas position, education and experience are not absolutely to be considered.

RECOMMENDATIONS

In light of study results discussion, the researcher recommends general organization the following:

1. Improving the work ethics of employees towards a better direction needs to be done so that an adequate level of employee job satisfaction can be obtained, because with adequate job satisfaction it is expected that optimal performance will be achieved.
2. The implementation of incentive policies needs to be improved by considering the organization's readiness and willingness, the work productivity of employees, given the provision of adequate incentives both simultaneously combined with a good work ethic and partially proven to be able to influence the level of employee job satisfaction.
3. Applying the work ethics of employees at PT. Bekasi Fajar Industrial Estate Tbk., Leaders and employees must

have a strong commitment to uphold and implement them and be ready to receive sanctions in accordance with applicable regulations.

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