

Analysis Of The Effect Of Incentives And Work Facilities On Work Motivation And Its Impact On Employee Performance

Donny Dharmawan^{a,1}, M.Anwa^{b,2}, Abd.Rahman Alatas^{c,3}, Loso Judijanto^{d,4}, Hermin Nainggolan^{e,5}

^aProdi : Manajemen Jurusan : Provinsi : DKI Jakarta Fakultas Ekonomi Universitas Krisnadwipayana (FE UNKRIS), Jakarta

^bProdi : Teknik Informatika, Jurusan : Teknik Informatika Sekolah Tinggi Teknologi Informasi NIIT (I-Tech) Provinsi : DKI Jakarta

^cProdi : Manajemen, Jurusan : Ekonomi, Provinsi : Sulawesi tengah

^dIPOSS Jakarta Indonesia

^eProdi : Manajemen, Jurusan : Sumber Daya Manusia, Sekolah Tinggi Ilmu Ekonomi Balikpapan

donny28dh@gmail.com¹; m.anwarkarnadi@gmail.com²; rahmanalatas61@gmail.com³; losojudijantobumn@gmail.com⁴;

herminnainggolan@stiebalikpapan.ac.id⁵

* corresponding author

ARTICLE INFO

Article history

Received

Revised

Accepted

Keywords

Performance,
Incentive Provision,
Work Facilities,
Work Motivation,
Employees

ABSTRACT

This study aims to analyze the effect of incentives and work facilities on work motivation and its impact on employee performance at PT. KLMN in Jakarta. The approach used is quantitative with data collection through questionnaires. The research sample was 127 respondents selected using census techniques. Data analysis was carried out using the Structural Equation Model (SEM) method based on Partial Least Square (PLS) with the help of SmartPLS software version 3.2.9. The results of the study indicate that incentives, work facilities, and work motivation directly have a positive and significant effect on employee performance. In addition, the provision of incentives and work facilities also have a positive and significant effect on employee performance indirectly through work motivation as an intervening variable.

This is an open access article under the [CC-BY-SA](#) license.



1. Introduction

The achievement of company goals depends on how human resources as employees can develop their abilities. Companies must be able to pay attention to HR management which is an important factor in achieving goals (Halawa, 2022). As a driving force, HR has a role to run and manage infrastructure. If HR is managed properly, it will have an impact on good performance, which will lead to increased organizational efficiency (Bahri et al., 2023). As part of the process, employee performance must be evaluated periodically to achieve satisfactory results. Good human resource management at the individual, organizational, and workgroup levels is closely related to the success of improving employee performance (Dunggio, 2022; Erpina et al., 2014).

Employees are the most crucial element in a company because they determine the success and growth of the business. In a highly competitive labor market, companies must also be able to retain high-performing employees so that they are not recruited by competitors (Chairunisa, 2022.). Therefore, companies need to clearly explain the career development opportunities available, in addition to the economic benefits provided. Without professional workers, companies will feel negative impacts, especially in economic aspects (Az-Zaakiyyah et al., 2022; Sunarmo, 2018). As a business entity, companies do not only focus on profits, but must also pay attention to social functions. Employee performance is the result of performance in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. The effort factor can be seen through motivation. Meanwhile, motivation can be seen from the work facility incentives provided by the company,

Nitisemito (2019), one of the factors that influence employee performance is the amount of incentives given. Santoso et al (2021); Oktaria & Alexandro (2020); Wibowo & Santoso (2020), Wijayanti (2015), Subianto (2016), Heliawan (2016), Djuwanto, et al. (2017), Andriyana, et al. (2019), Hidayah, et al. (2020) dan Wahyuningsih, et al. (2020), incentives have a positive impact on employee performance. Incentives not only provide benefits to employees but also generate positive feedback for the company. Employees become more active, enthusiastic, and motivated to show their best performance. However, different results were found by Marhumi & Nugroho (2019), which showed that incentives did not have a positive effect on employee performance. This is due to the requirements that are too difficult to qualify for the incentive.

In addition to incentives that affect employee performance, work facilities also affect employee performance. Work facilities are a set of tools to support the smooth operation of the company. Companies need to pay attention to the work facilities of the company itself. In order for employees to work more optimally, factors that influence comfort at work need to be considered and improved by the company. Factors that influence, such as work facilities that can make workers feel uncomfortable at work, poor work systems or equipment that does not support. Sunyoto (2012) work facilities are everything that is around the workers and that can affect them in carrying out the tasks assigned. Nitisemito (2019) work facilities are defined as everything that is around the workers and that can affect them in carrying out the tasks assigned. Companies must pay attention to the company's work facilities, so that employees can work comfortably according to the targets set by the company. Work facility factors affect employee performance. Poor work facilities can be seen from the lack of air circulation in the production room, as well as the lack of fan facilities which then create a hot and uncomfortable room atmosphere, making employees more easily tired and less concentrated in working. Baskoro et al., (2019), Wahyuni (2014), who stated that work facilities have a positive and significant effect on employee performance.

The next factor that can also affect employee performance is work motivation. Mangkunegara (2017) stated that motivation is a condition or energy that drives employees who are directed or aimed at achieving company goals. Robbins (2019) motivation is a process that plays a role in the intensity, direction and duration of individual efforts towards achieving goals. Performance is related to motivation, where motivation is a concept that we use when describing the forces that work within individuals to initiate and direct behavior and to explain differences in behavioral intensity where more enthusiastic behavior is the result of strong motivation. In a company, management must pay attention to employee needs fairly (Kartikaningdyah & Surya, 2017). Through good management, employee satisfaction and trust can increase which will also have an impact on increasing employee work motivation (Amrulloh & Nawatmi, 2023). According to research by Sulastri (2020), Tho'in (2018) concluded that motivation has a positive effect on employee performance, meaning that when an employee has high motivation in working, their performance will be better, because motivation arises from employees who have high working hours so that various problems can be resolved properly. According to research by Hamzah et al., (2019) it is said that motivation has a significant positive effect on employee performance, so that performance will be better when employees have high motivation in working. Motivation reflects a person's behavior or attitude in carrying out certain activities. On the other hand, motivation is also a social force to build a person's future so that motivation can affect employee performance in a company. According to research by Ilahi & Afendi (2019), Devianes & Adi (2022), employee performance is positively influenced by motivation, this shows that a person's performance will be better if their work motivation is high. This motivation determines a person's ability to carry out their duties. Providing motivation results in employees trying their best to achieve what they are aiming for (Johari et al., 2020). Work motivation can be a complex issue, but basically every individual is easily motivated as long as their desires are realized. Work motivation is the will of employees to carry out their work responsibilities (Souisa, 2023).

PT. KLMN is one of the industrial companies located in Jakarta, engaged in the garment sector. The products produced by PT. KLMN are various, ranging from fashion, work clothes and hospital uniforms. To support the quality of products produced by the company, employees who have high work quality are needed. In this case, PT. KLMN wants to achieve its annual target. However, the achievement of employee performance over the past four years has not yet reached the target. This study aims to analyze the effect of incentives and work facilities on work motivation and its impact on employee performance at PT. KLMN in Jakarta.

Literature Review And Hypothesis Development

Employee Performance

Performance is defined as concrete, measurable and observable work achievements that have been achieved by employees in implementing functions based on predetermined levels and times. The results obtained, both in terms of quality and quantity, are achieved by an employee in carrying out his duties in line with the responsibilities that have been assigned to him (Hidayat, 2021). Performance assessment is the process of evaluating how someone in an organization performs their duties. This is applied to help make better decisions and provide feedback to employees on how they perform their duties (Yunianti et al., 2019.). The success of performance management depends on employee performance assessments because they reflect the organization's strategic plan. Individual and organizational performance have a good and positive correlation within the agency framework. To achieve goals, both government and private organizations must carry out activities driven by individuals and groups who actively participate. Because the performance of this organization is measured by the work results of its employees as elements in the organization (Afifah & Santoso, 2020).

The Effect of Incentives on Work Motivation

The effect of incentives on work motivation refers to the extent to which rewards can encourage individuals to work with more enthusiasm and commitment to their tasks. Research on this often aims to find the best way to design an incentive system that can optimally motivate workers. Incentives are a form of reward given by an organization or company to employees as a form of appreciation for their work. Incentives can be financial (bonuses, allowances, commissions) or non-financial (recognition, awards, promotion opportunities). Work Motivation is an internal or external drive that influences individuals to achieve certain goals in their work. Motivation relates to a person's level of enthusiasm, energy, and commitment in completing a task. The right incentives can increase intrinsic motivation (inner drive, such as personal satisfaction) or extrinsic motivation (external drive, such as wages and awards). If incentives are in line with employees' needs, expectations, and perceptions of fairness, then this has the potential to spur them to work better, increase productivity, and improve job satisfaction. Effective incentives can help create a conducive work environment, increase employee retention, and support the achievement of organizational goals. However, if incentives are inappropriate or feel unfair, it can reduce work motivation and damage employee morale. Previous research results from Grahayudha et al., (2014), Putri et al. (2023) namely incentives have a positive and significant effect on work motivation. .

H1: Incentives have an effect on work motivation.

The Influence of Work Facilities on Work Motivation

The influence of work facilities on work motivation refers to how the existence, quality, and availability of work facilities can affect an employee's enthusiasm, desire, and level of enthusiasm in working. Work Facilities: This includes various things provided by the organization to support employee work, such as: Comfortable workspace; Adequate equipment and technology; Break room; Cleaning facilities; Workplace safety. Work Motivation: Is an internal and external drive that makes individuals want to work harder, achieve goals, and feel satisfied with their work. Relationship Good work facilities will: Increase comfort and work efficiency; Make employees feel appreciated; Reduce stress, for example, with an ergonomic workspace; Support productivity, for example, with sophisticated equipment; However, if the work facilities are poor, it will: Can reduce enthusiasm and motivation; Make employees feel unappreciated; Cause fatigue or dissatisfaction; This means that if work facilities are improved, employees tend to feel more motivated, productive, and enthusiastic in working. Conversely, the lack of work facilities can reduce their motivation. Previous research results from Santoso (2019), Arita & Agustin (2022), Anggrainy et al. (2018), Santoso (2019) stated that work facilities affect employee work motivation.H2: Work facilities affect work motivation

The Effect of Incentives on Employee Performance

The meaning of the Effect of Incentives on Employee Performance is the relationship between the provision of incentives (in financial or non-financial form) with an increase or change in employee work performance. Incentives are one of the strategies used by organizations to motivate employees to work better, more efficiently, and more productively. Incentives are in the form of: Financial: Bonuses, commissions, allowances, or awards in the form of money and Non-Financial: Recognition, training, career opportunities, or other awards. Employee Performance is the level of effectiveness and efficiency of employees in carrying out tasks as measured by indicators such as productivity, work quality, compliance with targets, and innovation. The relationship between the two is: Motivation: Incentives increase employees' intrinsic or extrinsic motivation. Commitment: Fair incentives can increase employee loyalty and involvement in the organization. Measurable Results: With the right incentives, employees are more enthusiastic about achieving work targets so that the organization can achieve its goals more effectively. Previous research results from Santoso et al (2021); Oktaria & Alexandro (2020); Wibowo & Santoso (2020), Wijayanti (2015), Subianto (2016), Heliawan (2016), Djuwanto, et al. (2017), Andriyana, et al. (2019), Hidayah, et al. (2020) and Wahyuningsih, et al. (2020), stated that incentives have a positive and significant effect on employee performance.

H3: Incentives affect employee performance.

H6: Incentives influence employee performance through work motivation.

The Influence of Work Facilities on Employee Performance

The Influence of Work Facilities on Employee Performance refers to the relationship between the quality, availability, and comfort of facilities provided by an organization or company with employee productivity, effectiveness, and work efficiency. More deeply, this indicates that adequate work facilities can increase employee motivation, enthusiasm, and ability to complete tasks, thus contributing positively to their performance. Work Facilities include everything that supports employees in working, such as a comfortable workspace, appropriate work equipment, health and safety facilities, rest areas, and access to technology. Employee performance is measured through the level of productivity, quality of work output, and the ability to meet company-determined targets. The causal relationship is that good work facilities can create a comfortable and supportive work environment, so that employees are more focused and productive. Conversely, poor work facilities can cause stress, dissatisfaction, and even decreased productivity. In practice, companies that invest in work facilities, such as modern equipment, ergonomic workspaces, and healthy environments, tend to have better performing employees because they feel valued and supported by the company. This is also related to motivational theories, such as Herzberg's Two-Factor Theory, where adequate work facilities are considered as a hygiene factor that affects employee job satisfaction. Baskoro et al., (2019), Wahyuni (2014), who stated that work facilities have a positive and significant effect on employee performance.

H4: Work facilities affect employee performance

H7: Work facilities affect employee performance through work motivation

The Effect of Work Motivation on Employee Performance

Motivation is said to be a stimulus for a person to achieve their expected target. Motivation in employees will arise because of various needs so that they do the work diligently because they are required to work well. Rismayadi & Maemunah (2016) employee performance is influenced by work motivation positively. Increased work motivation will be accompanied by increased employee performance, so the more employees are motivated at work, the more their performance will increase as well. Motivation (both from management and the work environment) increases employee productivity, efficiency, innovation, and work enthusiasm. When motivation is high, employees tend to be more committed, proactive, and consistent in their tasks, so that performance increases. According to research by Hamzah et al., (2019) it is said that motivation has a significant positive effect on employee performance, so that performance will be better when employees have high motivation in working. Motivation reflects a person's behavior or attitude in carrying out certain activities. On the other hand, motivation is also a social force to build a person's future so that motivation can affect employee performance in a company. According to research by Ilahi & Afendi

(2019), Devianes & Adi (2022), employee performance is positively influenced by motivation, this shows that a person's performance will be better if their work motivation is high.

H5 = Work motivation has effect on employee performance..

2. Method

Type of Research

This type of research is quantitative research. The research begins with a problem and builds a framework of thought so that it can be used to answer the problem. The type of research used in this study is an explanatory type, namely explaining the influence between certain variables through hypothesis testing. This research is used to test the hypothesis and explain the influence between variables, namely the independent variable (work discipline) on employee performance with work productivity as an intervening variable. Primary data can be obtained directly from the research object, this data is obtained directly from the main source and obtained through distributing questionnaires.

Population and Sample

The population in this study were employees of PT. KLMN di Jakarta. The sample in this study was 127 people. The sampling technique in this study used a census.

Type and Source of Data

The type of data needed in this study is quantitative data. The data source needed for this study is primary data, namely data obtained from direct sources without intermediaries, where the primary data in this study is in the form of questions containing employee responses obtained through questionnaires regarding work discipline, work productivity and employee performance.

Data Collection Method

The media needed to collect data in this study is a questionnaire. The questionnaire that has been prepared is then distributed directly to employees of PT KLMN di Jakarta. Measurement of variables in this study was carried out using the Likert scale, which is a scale needed to measure attitudes, opinions, and perceptions of both individuals and groups regarding social events. Structural Equation Modeling (SEM) Analysis with SmartPLS. The analysis method used in this study is Partial Least Square (PLS). Each hypothesis will be analyzed using SmartPLS 3.2.9 software to test the relationship between variables

3. Results and Discussion

Description of Research Variables

Description of Research Variables in this human resource management (HR) research is important to describe the variables that will be observed and analyzed in the study. This helps to clearly understand the concepts and dimensions being studied. This study uses a questionnaire as a means to determine the effect of Work From Home, Workload on Employee Performance with Work Motivation as a mediating variable. The measurement scale used in scoring uses the Likert Scale 1-5. Based on the results of the answers to the questionnaire distributed to respondents to the variables studied.

Data Analysis

Data processing techniques with Partial Least Square (PLS) require 2 stages to assess the Fit Model of a research model.

Assessing the Outer Model or Measurement Model

There are three criteria in the use of data analysis techniques with SmartPLS to assess the outer model, namely convergent validity, discriminant validity and composite reliability.

a. Convergent Validity

Convergent validity assessment is based on the correlation between item scores/component scores estimated with PLS Software. The individual reflexive measure is said to be high if it

correlates more than 0.70 with the measured construct which is considered adequate. In this study, a loading factor limit of 0.70 will be used.

Table 1. Outer Loadings (Measurement Model)-Incentive

Variable	Indicator	Loading Factor
Incentive	X1.1	0.790
	X1.2	0.876
	X1.3	0.754

Source: Data processing with SmartPLS, 2024

From table 1, the results of processing using SmartPLS, the outer model value or correlation between constructs and variables has met convergent validity because it has a loading factor value, namely with a moving value between 0.754 to 0.876 which is greater than 0.70, so the conclusion is that the construct for the incentive variable can be used to test the hypothesis.

Table 2. Outer Loadings (Measurement Model) - Work Facilities

Variable	Indicator	Loading Factor
Work Facilities	X2.1	0.849
	X2.2	0.729
	X2.3	0.822

Source: Data processing with SmartPLS, 2024

From table 2, the results of processing using SmartPLS, the outer model value or correlation between constructs and variables has met convergent validity because it has a loading factor value, with a moving value between 0.729 to 0.849 which is greater than 0.70, so the conclusion is that the construct for the work facility variable can be used to test the hypothesis.

Table 3. Outer Loadings (Measurement Model) - Work Motivation

Variable	Indicator	Loading Factor
Work Motivation	Z1.1	0.767
	Z1.2	0.810
	Z1.3	0.834

Source: Data processing with SmartPLS, 2024

From table 3, the results of processing using SmartPLS, the outer model value or correlation between constructs and variables has met convergent validity because it has a loading factor value, namely with a moving value between 0.767 to 0.834 which is greater than 0.70, so the conclusion is that the construct for the work motivation variable can be used to test the hypothesis.

Table 4. Outer Loadings (Measurement Model) – Employee Performance

Variable	Indicator	Loading Factor
Employee Performance	X1.1	0.765
	X1.2	0.781
	X1.3	0.743

Source: Data processing with SmartPLS, 2024

From table 4, the results of processing using SmartPLS, the outer model value or correlation between constructs and variables has met convergent validity because it has a loading factor value, namely with a moving value between 0.743 to 0.781 which is greater than 0.70, so the conclusion is that the construct for employee performance variables can be used to test the hypothesis.

b. Discriminant Validity

Table 5. Discriminant Validity (Cross Loading)

	Employee Performance	Incentive	Work Facilities	Work Motivation
X1.1	0.746	0.637	0.939	0.972
X1.2	0.669	0.586	0.927	0.959

	Employee Performance	Incentive	Work Facilities	Work Motivation
X1.3	0.736	0.706	0.972	0.962
X2.1	0.762	0.765	0.899	0.943
X2.2	0.680	0.636	0.976	0.938
X2.3	0.670	0.687	0.884	0.915
Z1.1	0.700	0.713	0.946	0.979
Z1.2	0.643	0.618	0.973	0.997
Z1.3	0.784	0.665	0.974	0.908
Y1	0.740	0.885	0.770	0.798
Y2	0.781	0.918	0.779	0.806
Y3	0.659	0.884	0.523	0.542

Source: Data processing with SmartPLS, 2024

Table 5 shows that the factor loading values for the latent variable indicators have a factor loading value greater than 0.7, meaning that the latent variables have good discriminant validity.

c. Evaluating Reliability and Average Variance Extracted (AVE)

Table 6. *Composite Reliability, Average Variance Extracted*

Variable	Alpha Cronbach	Composite Reliability	Average Variance Extracted
Incentive	0.959	0.986	0.920
Work Facilities Productivity	0.867	0.942	0.859
Work Motivation	0.943	0.951	0.921
Employee Performance	0.821	0.875	0.873

Source: Data processing with SmartPLS, 2024

Based on table 6, it can be concluded that all constructs meet the reliable criteria, this is indicated by the Cronbach alpha value which moves from 0.821 to 0.959 which is greater than 0.7; composite reliability which moves from 0.875 to 0.986 which is greater than 0.70 and AVE which moves from 0.859 to 0.921 which is greater than 0.50 as the recommended criteria.

1. Structural Model Testing (Inner Model)

Table 7. *R-Square*

Variable	R-square
Work Motivation	0.894
Employee Performance	0.809

Source: Data processing with SmartPLS, 2024

This study uses 2 variables that are influenced by other variables, namely the work productivity variable influenced by work discipline and the employee performance variable influenced by work discipline and work productivity. Table 7 shows the R-square value for the work motivation variable obtained at 0,894 and for the employee performance variable obtained at 0,809. These results indicate that 89,4% of the work motivation variable is influenced by insentif, fasilitas kerja and 80,9% of the employee performance variable is influenced by insentif, fasilitas kerja and work motivation

Direct Influence Hypothesis Testing

Hypothesis Testing 1: Incentive has a significant effect on Work Motivation

The effect of incentive on work motivation shows a path coefficient value of 0,468 with a t-statistic value of 4,138. This value is greater than the t-table of 1,65734, which means that Hypothesis 1 is accepted. Based on these results, it can be interpreted that incentive has a positive and significant effect on work motivation at PT KLMN di Jakarta in accordance with the first hypothesis where incentive can be a driving factor for employee work motivation. The results of this

study support previous studies by Grahayudha et al., (2014), Putri et al. (2023) namely that incentives have a positive and significant effect on work motivation. .

Discussion

Hypothesis Testing 2: Work Facilities has a significant effect on Work Motivation

The effect of work facilities on work motivation shows a path coefficient value of 0.311 with a t-statistic value of 3.461. This value is greater than the t-table of 1.65734, which means that Hypothesis 2 is accepted. Based on these results, it can be interpreted that work facilities has a positive and significant effect on work motivation at PT KLMN di Jakarta in accordance with the second hypothesis where work facilities can be a driving factor for work motivation. The quality and availability of facilities provided by the company can have a direct impact on employee enthusiasm, satisfaction, and productivity at work. Work Facilities: Includes physical facilities (workspace, equipment, comfortable work environment) and additional facilities such as internet access, break rooms, or health benefits. Work Motivation: The employee's internal desire or drive to achieve targets and complete tasks well. Good work facilities provide comfort, efficiency, and support employees in carrying out their duties. Employees feel appreciated by the company, so they are motivated to provide the best results. Conversely, inadequate facilities can cause frustration, stress, and reduce work motivation. Work facilities are one of the important factors in creating a work environment that supports and motivates employees. The results of the study support previous studies from Santoso (2019), Arita & Agustin (2022), Anggrainy et al. (2018), Santoso, (2019) stated that work facilities affect employee work motivation.

Hypothesis Testing 3: Incentive has a significant effect on Employee Performance

The effect of incentive on employee performance shows a path coefficient value of 0.592 with a t-statistic value of 3.691. This value is greater than the t-table of 1.65734, which means that Hypothesis 3 is accepted. Based on these results, it can be interpreted that incentive has a positive and significant effect on employee performance at PT KLMN di Jakarta in accordance with the third hypothesis where incentive can be a driving factor for employee performance. The results of this study support previous studies by Santoso et al (2021); Oktaria & Alexandro (2020); Wibowo & Santoso (2020), Wijayanti (2015), Subianto (2016), Heliawan (2016), Djuwanto, et al. (2017), Andriyana, et al. (2019), Hidayah, et al. (2020) and Wahyuningsih, et al. (2020),. which stated that incentives have a positive and significant effect on employee performance.

Hypothesis Testing 4: Work facilities has a significant effect on Employee Performance

The effect of work facilities on employee performance shows a path coefficient value of 0.311 with a t-statistic value of 3.461. This value is greater than the t-table of 1.65734, which means that Hypothesis 4 is accepted. Based on these results, it can be interpreted that work facilities has a positive and significant effect on employee performance at PT KLMN di Jakarta in accordance with the second hypothesis where work facilities can be a driving factor for employee performance. The results of this study support the results of previous studies by Baskoro et al., (2019), Wahyuni (2014), which stated that work facilities have a positive and significant effect on employee performance.

Hypothesis Testing 5: Work Motivation has a significant effect on Employee Performance

The effect of work motivation on employee performance shows a path coefficient value of 0.592 with a t-statistic value of 3.691. This value is greater than the t-table of 1.65734, which means that Hypothesis 5 is accepted. Based on these results, it can be interpreted that work motivation has a positive and significant effect on employee performance at PT KLMN di Jakarta in accordance with the third hypothesis where work motivation can be a driving factor for employee performance. The higher the motivation of an employee, the more their performance tends to increase. Motivation is a driving factor that encourages employees to work better, more efficiently, and achieve more optimal results. Hamzah et al., (2019), Ilahi & Afendi (2019), Devianes & Adi (2022), employee

performance is positively influenced by motivation, this shows that a person's performance will be better if their work motivation is high.

Indirect Effect Hypothesis Testing

The results of the indirect effect hypothesis testing through work motivation as an intervening variable by looking at the Smartpls output on Total Indirect Effects, can be presented in the following table:

Table 8. Total Indirect Effects

Path Analysis	T Statistics	P Value
Incentive– Work motivation– Employee Performance	4.910	0.162
Work Facilities– Work Motivation - Employee Performance	3.758	0.138

^a. Source: Data processing with SmartPLS, 2024

Hypothesis Testing 6: Incentives have a significant effect on Employee Performance through Work Motivation as an intervening variable.

The effect of incentives on employee performance through work motivation as an intervening variable is shown by the tstatistic value of $4.910 > t_{table} (1.65734)$. This means that Hypothesis 6 is accepted. This means that incentives indirectly through work motivation as an intervening variable have a significant effect on employee performance, which means that incentives can improve employee performance through work motivation as an intervening variable. Employee performance improvement depends on how the incentives affect their work motivation first. Work motivation is the key link between incentives and performance. Work motivation acts as an intermediary or link that explains how incentives can improve employee performance. Incentives are given to employees (for example in the form of bonuses, awards, or additional facilities). These incentives increase employee work motivation. Higher work motivation encourages employees to work better, which ultimately improves their performance. In other words, the effect of incentives on employee performance is not direct, but through increasing work motivation first. This shows that work motivation plays a key role in maximizing the benefits of incentives.

Hypothesis Testing 7: Work facilities have a significant effect on Employee Performance through Work Motivation as an intervening variable.

The effect of work facilities on employee performance through work motivation as an intervening variable is shown by the tstatistic value of $3.758 > t_{table} (1.65734)$. This means that Hypothesis 7 is accepted. This means that work facilities indirectly through work motivation as an intervening variable have a significant effect on employee performance, which means that work facilities can improve employee performance through work motivation as an intervening variable. Good work facilities can increase employee motivation, which then results in better performance. This emphasizes the importance of ensuring adequate work facilities to indirectly support employee motivation and productivity. Work facilities have a significant influence on employee performance, with work motivation as an intervening variable. Work facilities not only directly affect employee performance, but also through the role of work motivation as an intermediary. Work Facilities, facilities and infrastructure provided by the company to support employee work, such as a comfortable work environment, modern equipment, and adequate technology. Employee Performance is the output or results of employee work, including efficiency, productivity, and target achievement. Work Motivation is an internal or external driving factor that influences employee enthusiasm and effort in working. Good work facilities can increase employee work motivation, which in turn has a positive impact on their performance..

4. Conclusion

Work incentives and work facilities had a positive and significant effect on work motivation and employee performance at PT KLMN in Jakarta. Work motivation has a positive and significant effect on employee performance at PT. KLMN in Jakarta. Incentives and work facilities indirectly through work motivation is able to act as an intervening variable that can significantly affect employee performance at PT. KLMN in Jakarta. The R-square value for the work motivation

variable obtained at 0.894 and for the employee performance variable obtained at 0.809. These results indicate that 89.4% of the work motivation variable is influenced by incentives, work facilities and 80.9% of the employee performance variable is influenced by incentives, work facilities and work motivation.

References

- [1] Afifah, N. & Santoso, Aprih. (2020). Tracking of Determinants of Employee Performance Improvement). Indonesian Education Administration and Leadership Journal (IDEAL). 02(02). 107-122
- [2] Amrulloh, A. & Nawatmi, S. (2023). Pengaruh Motivasi Kerja, Lingkungan Kerja, Dan Kompensasi Terhadap Produktivitas Kerja Pegawai Badan Pendapatan Daerah Kota Semarang. MSEJ, 04(03). 23-35
- [3] Andriyana, S., Istiatin, Damayanti, R.. (2019). Peningkatan Kinerja Pegawai Ditinjau Dari Kompetensi, Insentif Dan Disiplin Di Balai Pengelolaan Sumber Daya Air Bengawan Solo. Jurnal Ilmiah Edunomika. 03(01). 180-185. DOI : 10.29040/jie.v3i01.447
- [4] Anggrainy, I. F., Darsono, N., & Putra, T. R. I. (2018). Pengaruh fasilitas kerja, disiplin kerja dan kompensasi terhadap motivasi kerja implikasinya pada prestasi kerja pegawai negeri sipil badan kepegawaian pendidikan dan pelatihan Provinsi Aceh. Jurnal Magister Manajemen, 2(1), 1–10.
- [5] Arita, S. & Agustin, F. (2022). Pengaruh Fasilitas Kerja Dan Beban Kerja Terhadap Motivasi Kerja Pegawai.. Jurnal Ecogen. 5(4). 544-554
- [6] Az-Zaakiyyah, H. K., Hidayat, F., Ausat, A. M. A., & Suherlan. (2022). Islamic Rural Bank Employee Performance: Role of Motivation, Compensation, and Work Environment. EkBis: Jurnal Ekonomi Dan Bisnis, 6(1), 44–58. <https://doi.org/10.14421/ekbis.2022.6.1.1551>
- [7] Baskoro, AL., Widowati, SY. & Santoso, Aprih. (2019). Menakar Determinan Kinerja Karyawan. Jurnal Manajemen Bisnis Dan Inovasi. 6(1). 41-50
- [8] Chairunisa, M. (2022). Non Performing Financing, Efficiency, Fraud, and Good Corporate Governance Influence on Profitability in Sharia Banks. JIESS: Journal of Islamic Economic & Social Science, 3(1), 1–8
- [9] Devianes, M. F., & Adi, A. N. (2022). Pengaruh Gaya Kepemimpinan Situasional, Beban Kerja dan Motivasi Kerja Terhadap Kinerja Karyawan. Jurnal Kewirausahaan Dan Inovasi, 1(4), 428–437.
- [10] Djuwanto, Istiatin, Hartono, S. (2017). Pengaruh Insentif, Kompetensi, Dan Lingkungan Kerja Terhadap Kinerja Pegawai Dinas Pekerjaan Umum Kabupaten Sukoharjo. JAP (Jurnal Akuntansi dan Pajak). 18(01).83-93. DOI: <http://dx.doi.org/10.29040/jap.v18i01.86>
- [11] Dunggio, S. (2022). Pengaruh Organisasi Terhadap Kinerja Pegawai Di Kantor Camat Duingi Kota Gorontalo. PUBLIK: Jurnal Manajemen Sumber Daya Manusia, Administrasi Dan Pelayanan Publik, 7(1), 1–9. <http://openjournal.unpam.ac.id/index.php/JBH/article/view/17827>.
- [12] Erpina, S., Idris, A., & Masjaya. (2014). Pengembangan Kemampuan Sumber Daya Manusia Dalam Meningkatkan Pelayanan Publik di Kantor Camat Sekolaq Darat Kabupaten Kutai Barat. Jurnal Administrative Reform, 2(2), 313–325. <https://doi.org/10.1515/9783110564921-014>
- [13] Grahayudha, GR., Musadieq, MA. & Mukzam, MD. (2014). Pengaruh Insentif Terhadap Motivasi Kerja (Studi pada Karyawan PT. AXA Financial Indonesia Sales Office Cabang Malang). Jurnal Administrasi Bisnis (JAB). 8(1). 1-7
- [14] Halawa, O. (2022). Pengaruh Kemampuan dan Motivasi Terhadap Kinerja Pegawai Negeri Sipil (PNS) dan Tenaga Honorer Di Kantor Camat Bawolato Kabupaten Nias. JAMANE: Jurnal Akuntansi Manajemen Dan Ekonomi, 1(2), 375–381.
- [15] Hamzah, M. F. Bin, Hussain, M. N. B. M., & Rahim, A. K. A. (2019). The Effect of Competency and Job Motivation Towards the Job Performance of Islamic Banking Employees in Malaysia. IJRTE: International Journal of Recent Technology and Engineering, 8(2), 308–313
- [16] Heliawan, YA. (2016). Analisis Kinerja Karyawan Pt Novell Pharmaceutical Laboratories Dengan Menggunakan Variabel Kompensasi, Lingkungan Kerja Dan Motivasi. JAP (Jurnal Akuntansi Dan Pajak). 16(02). 1-14. DOI: <http://dx.doi.org/10.29040/jap.v16i02.17>
- [17] Hidayat, Akbar. (2021). Pengaruh Kompensasi Terhadap Kinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Intervening. Jimmu: Jurnal Ilmu Manajemen, 6(2), 165–177. <https://doi.org/10.28944/assyarikah.v2i1.451>).
- [18] Hidayah, R.N., Kustiyah, E. & Hartono, S. (2020). Kinerja Karyawan Ditinjau Dari Promosi Jabatan , Kompetensi , Dan Insentif Pada Karyawan PT Pos Indonesia (Persero) Cabang Surakarta. Jurnal Ilmiah Edunomika. 4(01). 88-95 DOI: <http://dx.doi.org/10.29040/jie.v4i01.813>
- [19] Ilahi, A. P., & Afendi, A. (2019). Factors to Influence Employee Performance in Bank Tabungan Negara Sharia Semarang. AL-ARBAH: Journal of Islamic Finance and Banking, 1(1), 1–18. <https://doi.org/10.21580/al-arbah.2019.1.1.4108>),

- [20] Johari, I., Mahfudnurnajamuddin, & Serang, S. (2020). Pengaruh Budaya Organisasi, Motivasi Dan Stres Kerja Terhadap Kinerja Pegawai Inspektorat Daerah Provinsi Sulawesi Selatan. *PARADOKS: Jurnal Ilmu Ekonomi*, 3(2), 133–146
- [21] Kartikaningdyah, E., & Surya, R. O. (2017). The Influence of Motivation, Voice Behavior and Work Engagement of the Individual Performance at Islamic Bank. *Journal of Applied Accounting and Taxation Article History*, 2(1), 1–8.
- [22] Mangkunegara, Anwar Prabu. (2017). "Evaluasi Kinerja Sumber Daya Manusia", PT.Remaja Rosda Karya, Bandung.
- [23] Marhumi, Sitti dan Nugroho, Hardianto Setyo. 2018. Pengaruh Insentif dan Motivasi terhadap Kinerja Karyawan Pada PT. Media Fajar Koran. *Jurnal Economix*. Vol. 6. No. 2. hal. 183-194.
- [24] Nitisemito. 2019. Manajemen Sumber Daya Manusia. Edisi Ketiga. Ghalia Indonesia, Jakarta.
- [25] Oktaria, M. & Alexandro, R. (2020). Pengaruh Insentif Terhadap Kinerja Karyawan Dealer Honda Utama Putra Di Pangkalan Bun. *JIMAT (Jurnal Ilmiah Mahasiswa Akuntansi) Universitas Pendidikan Ganesha*. 11(1). 126-131. DOI: <https://doi.org/10.23887/jimat.v11i1.24675>
- [26] Putri, AC., Megasari, AD. & Anisa, NA. (2023). Pengaruh Insentif Terhadap Motivasi Kerja Karyawan PT Surabaya Multi Supplier. *Jurnal Nuansa: Publikasi Ilmu Manajemen dan Ekonomi Syariah*. 1(3). 1190129
- [27] Rismayadi, B., & Maemunah, M. (2016). Pengaruh Motivasi Kerja, Kepemimpinan dan Budaya Organisasi Terhadap Kepuasan Kerja Karyawan serta Dampaknya pada Kinerja Perusahaan (Studi kasus pada PT. Concord Indonesia). *Jurnal Manajemen & Bisnis Kreatif*, 2(1), 134–157.
- [28] Robbins. (2019). Manajemen Sumber Daya Manusia, PT. Sinar Abadi, Jakarta.
- [29] Santoso, A. (2019). Pengaruh Fasilitas Kantor dan Intensiv terhadap Motivasi Kerja (Pada Karyawan PT. Suzuki Sejahtera Buana Trada Kenjeran Surabaya. 105(3), 129–133.
- [30] Santoso, Aprih., Barodin, S. & Ma'ru, MH. (2021). Kinerja Karyawan Bank Syariah : Evaluasi Faktor-Faktor Pengaruhnya *Jurnal Ilmiah Ekonomi Islam*, 7(02). 525-534
- [31] Souisa, J., Norcahyaningsih, D., Widyakto, A. & Santoso, Aprih. (2023). Pengaruh Gaya Kepemimpinan, Lingkungan Kerja, Disiplin Kerja Terhadap Kinerja Karyawan Dinas Tenaga Kerja Kota Semarang. *ARBITRASE: Journal of Economics and Accounting*. 3(3). 1-10
- [32] Subianto, M. (2016). Pengaruh gaji dan insentif terhadap kinerja karyawan. *Jurnal Manajemen Dan Bisnis*. 4(3). 9-22
- [33] Sulastri, L. (2020). The Mediating Role of Intrinsic Motivation Between Islamic Work Ethics and Job Satisfaction: A Case Study on Islamic Bank Employees in Bandung City, Indonesia. *IJICC: International Journal of Innovation, Creativity and Change*, 12(4), 229–238;
- [34] Sunarmo. (2018). Market Structure and Competition of Islamic Banking in Indonesia. *Buletin Ekonomi Moneter Dan Perbankan*, 20(3), 309–325. <https://doi.org/10.21098/bemp.v20i3.855>).
- [35] Sunyoto. D. (2012). Manajemen Sumber Daya Manusia. Jakarta: PT Buku Seru.
- [36] Tho'in, M. (2018). Effects of Training, Work Discipline, and Motivation Against Employee Performance at Islamic Bank. *Al-Tijary: Jurnal Ekonomi Dan Bisnis Islam*, 3(2), 131–143.)
- [37] Wahyuni, Sri. (2014). Analisis pengaruh motivasi kerja, pelatihan dan fasilitas kerja terhadap kinerja karyawan. *Jurnal Manajemen Dan Bisnis*. 3(4). 36-48
- [38] Wahyuningsih, Hartono, S. Djumali. (2020). Budaya Kerja, Kedisiplinan Dan Insentif Terhadap Kinerja Karyawan Universitas Tunas Pembangunan (UTP) Surakarta. *Jurnal Ilmiah Edunomika*. 04(01). 50-54. DOI : 10.29040/jie.v4i01.834
- [39] Wibowo, B. & Santoso, Aprih. (2020). Determinan Kinerja Pegawai Pemasaran PT Astra Majapahit *Management & Accounting Expose* . 3(2). 120-133
- [40] Wijayanti, R.Y. (2015). Pengaruh kedisiplinan dan insentif terhadap kinerja karyawan. *Jurnal EMBA* 6(2). 47-59
- [41] Yuniati, E., Widowati, SY, & Santoso, Aprih. (2019). Deteksi Determinan Kinerja Karyawan. *Jurnal STIE SEMARANG*. 11(3). 78-86