

Effect of Incentives and Job Satisfaction on Performance Employees Through The Spirit of Work at Badan Lingkungan Hidup Sumatera Utara

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Abstract

Government organizations as a form of public service have the aim of prospering the community through the services provided to the community. Badan Lingkungan Hidup Sumatera Utara is one of the government organizations that carries out regional government affairs in the North Sumatra Province in the environmental field. This agency plays a role in activities related to environmental problems such as pollution, factory waste, garbage, land disputes, and all matters related to environmental issues. . The research was Badan Lingkungan Hidup Sumatera Utara. This type of research is an associative quantitative approach. The number of samples studied in this study were 58 respondents. Data analysis was carried out through PLS-SEM using the SmartPLS program. The results showed that incentives had a positive and insignificant effect on employee performance. Job satisfaction has a positive and insignificant effect on employee performance, work morale has a positive and significant effect on employee performance, incentives have a positive and significant effect on work morale, job satisfaction has a positive and significant effect on work morale, incentives and job satisfaction have a positive and significant effect on performance employees through the spirit of work

Keywords: Incentives, Job Satisfaction, Performance, The Spirit Of Work

INTRODUCTION

Government organizations as a form of public service have the aim of prospering the community through the services provided to the community. To be able to provide maximum and best service, of course, good human resources are needed, and one of them is human resources who are able to provide optimal performance in every job task.

According to Fahmi (2016: 188) performance is the result of a process that refers and is measured over a certain period of time based on pre-determined provisions or agreements. Through improving the performance of human resources, namely employees, every organization believes that when employee performance improves, it will have an impact on the success of the organization.

The North Sumatra Environmental Agency is one of the government organizations that carries out regional government affairs in the North Sumatra Province in the environmental field. This agency plays a role in activities related to environmental issues such as pollution, factory waste, garbage, land disputes, and all matters relating to environmental issues.

To be able to provide good services to the community, the North Sumatra Environmental Agency cannot be separated from the participation of human resources or employees. Because human resources are very important for every organization to be able to implement and achieve the goals that have been determined by the organization concerned. Employees who are able to provide the best performance for the North Sumatra Environmental Agency are expected to be able to contribute to the achievement of performance and also the image of the North Sumatra Environmental Agency in the eyes of the public.

Through interviews, it is known that the Environment Agency of North Sumatra Province often evaluates the performance of its employees outside the predetermined schedule, this will lead to inaccurate results of performance appraisals. So to review and assess the extent

to which the performance of the employees of the Environment Agency of North Sumatra Province, because so far various assessments and opinions are not good related to employee performance. The results of the pre-survey that the researchers conducted on 30 employees can be seen in Table 1.

Table 1. Pre-Survey Results of Employee Performance

Indicator	Agree	%	Don't agree	%	Total
Employees are able to do a good job	12	40,00	18	60,00	30
Employees are able to complete the work even though it is more than the target	16	53,33	14	46,66	30
Employees are always present on time	15	50,00	15	50,00	30
Employees can take advantage of their abilities to maximize work results	15	50,00	15	50,00	30
Employees can always work alone without asking for help	12	40,00	18	60,00	30

Source: Pre-survey results (2021)

Based on the results of the pre-survey in Table 1.1, it can be seen that employees who are able to do a good job with a percentage of agreeing 40.00% and disagreeing 60%, then employees who are able to complete the work even though it is more than the target with a percentage agreeing to 53.33% and disagreeing 46.66% then employees who can always be present on time with a percentage of agreeing as much as 50.00% and disagreeing as much as 50%, next employees who can take advantage of their abilities to maximize work results with a percentage agree as much as 50% and disagree as much as 50 % too, while employees who can always work alone without asking for help with a percentage of agreeing 40% and disagreeing 60%. These results indicate that the performance of employees at the Environmental Agency of North Sumatra Province has not been optimal.

In addition, based on the performance report of the Environmental Agency of North Sumatra Province in the last 3 (three) years, it is also known that there has been a decline. The performance developments can be seen in the table below.

Table 2. North Sumatra Environmental Agency Performance Achievements

Work Programs/Activities (Work indicators)	2018		2019		2020	
	Target	Realized	Target	Realized	Target	Realized
Preparation of year-end financial reporting	5 reports	3 reports	4 reports	2 reports	5 reports	2 reports
Dissemination of environmental law enforcement in the Regency/City (Socialization of environmental law enforcement)	5 activity	2 activity	5 activity	3 activity	5 activity	1 activity
Investigation and investigation of environmental pollution and damage cases (There is an investigation and investigation of environmental pollution and damage cases)	25 case	15 case	25 case	13 case	25 case	13 case

Technical guidance on domestic liquid waste management	5 activity	1 activity	4 activity	2 activity	5 activity	1 activity
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Source: North Sumatra Environmental Agency Performance Report (2020)

The performance assessment is related to the preparation of the year-end report, socialization in protecting the environment from waste and waste pollution, as well as waste processing to create a clean and waste-free North Sumatra condition. According to Wibowo (2010) performance is the result of work that has a strong relationship with the strategic goals of the organization. The main factor related to organizational goals is to measure how well employees can do a job. Performance here can also be aimed at measuring the extent to which employees are eligible to be given incentives. The better the employee's performance, the more incentives will be given, and vice versa. To be able to carry out their duties and functions as well as possible, good performance is also needed for the company. From good performance, employees can increase productivity which may exceed the target. From the results of work that has exceeded the target, employees get incentives from the results of the work. So that with the provision of incentives given to employees, the resulting performance is also very good for the agency. The provision of incentives is one of the main things that must be considered by the agency. The enthusiasm of employees can also be caused by the size of the incentives received. If employees do not get incentives that are in accordance with the amount of sacrifice at work, then these employees tend to be lazy and unmotivated, which in the end they work as they wish without any high motivation. With the provision of appropriate incentives and good working methods, so that in the future, the organization's work processes can run according to organizational goals. There are several problems related to the causes of the low performance of employees at the Environmental Agency of North Sumatra Province from the results of the pre-survey conducted.

Table 3. Incentive Survey Results

Incentive Question	Yes	Percentage (%)	No	Percentage (%)
Employees get incentives fairly from the Agency	14	46,67	16	53,33
Providing incentives to employees in accordance with the portion of work	16	53,33	14	46,67
Transparency agencies in providing incentives to employees	12	40	18	60
Agencies regularly provide incentives to employees	10	33,33	20	66,67
Agencies provide timely incentives to employees	10	33,33	20	66,67

Source: Pre-Survey Results (2021)

Based on the results of the pre-survey table 3, shows that the low work performance of employees is caused by the provision of fair incentives to employees, with 14 respondents who answered yes with a percentage (46.67 percent), and 16 respondents who answered no with a percentage (53.33 percent). , then giving incentives to employees in accordance with the portion of work with 16 respondents by answering yes with a percentage (53.33 percent) and 14 respondents who answered no with a percentage (46.67 percent), then transparency in providing incentives to employees with 12 respondents answering yes with a percentage (40.00 percent) and 18 respondents answered no with a percentage (60.00 percent), then routinely provide incentives to employees with 10 respondents answered yes with a percentage (33.33 percent) and 20 respondents answered no with a percentage (66.67 percent), then provide timely incentives to employees with 10 respondents answering yes with a percentage (33.33

percent) and 20 respondents answered no with a percentage (66.67 percent). From research conducted by Arif et al. (2019) that compensation has a positive and significant effect on performance. However, there are differences in the results of research conducted by Mundakir & Zainuri (2018) that compensation does not have a significant effect on performance. In employment, monetary gifts are a form of compensation given to employees as a reward for their services such as incentives and allowances.

Table 4. Complaints felt by employees

Complaints Feel
Jobs that are not so challenging or monotonous
Less learning opportunities for new jobs
Leaders don't listen to employees' aspirations
There are no sanctions against employees who are absent

Table 4 above shows the complaints that are most often felt by most employees, so it is necessary to pay attention to the level of employee job satisfaction, so that employee performance is expected to be achieved well. The decline in employee performance at the Environmental Agency of North Sumatra Province, is due to the lack of enthusiasm of employees in doing and carrying out the work given because they do monotonous work and are less careful at work so they are not so concerned with time and targets in work which in turn has a direct impact on good morale. will ultimately affect employee performance. Job satisfaction is an individual's general attitude towards his job, a person with a high level of job satisfaction shows a positive attitude towards the job, a person who is dissatisfied with his job shows a negative attitude towards the job (Robbins, 2007). This is in line with the results of research conducted by Nurcahyani & Adnyani (2016) that job satisfaction has a positive and significant effect on employee performance. However, there are differences in the results of research conducted by Nikolas and Windayanti (2019) that job satisfaction has no positive and significant effect on employee performance.

Employee performance in addition to being influenced by job satisfaction is also influenced by work morale. Based on the phenomenon that has been described previously that employee performance will be influenced indirectly by the provision of compensation and job satisfaction. So far, it is known that employees at the North Sumatra Environmental Agency still have low morale and this can be seen from when employees work without enthusiasm, sluggishness, and some of them are often absent. According to Siagian (2016: 57) morale is defined as the extent to which employees are passionate about carrying out their duties and responsibilities within the organization. The data on the percentage of employee absenteeism in the last 3 (three) years can be seen in Figure 1.

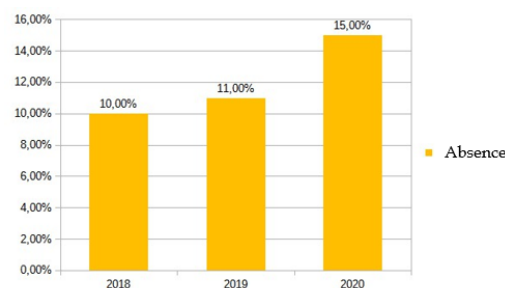


Figure 1. Development of Employee Attendance

Source: North Sumatra Environmental Agency Employee Absence (2020)

The increasing absenteeism of the employee in the last 3 (three) years with unclear reasons illustrates that the employee's morale is low, so this also has a negative impact on employee performance. In a study conducted by Handayani (2016) that morale has a positive and significant effect on employee performance.

Influence of Incentives on Employee Performance

Compensation is something that is considered in employment, such as gifts or money given to employees as a reward for their services other than salary or outside of their salary (Mangkunegara, 2016). The existence of incentives for every employee who is able to provide maximum work results or performance to the organization will certainly make every employee try to improve their performance. In addition, based on previous research conducted by Arif et al. (2019) also states that compensation has a positive effect on performance, meaning that compensation can improve employee performance.

Effect of Job Satisfaction on Employee Performance

Job satisfaction describes an employee's attitude towards his job. Every job requires interaction with co-workers, superiors, organizational rules and policies, performance standards, working conditions and so on, this creates a level of job satisfaction for an employee. High job satisfaction shows a person's positive attitude towards his job, on the contrary, someone's job dissatisfaction with his job will show a negative attitude towards his work (Robbins, 2016). Of course, high job satisfaction will have a good influence on employee performance, because employees who are satisfied with their work will try to provide maximum performance. In addition, based on previous research conducted by Hartono & Nurwati (2021) also stated that job satisfaction has a positive influence on performance, meaning that high job satisfaction can improve employee performance.

The Influence of Work Morale on Employee Performance

Morale is a mental condition or behavior of an employee that creates deep pleasure in employees to be able to work diligently and consistently in achieving the goals set by the organization (Sastrohadiwiryono, 2016). This underlies that with high morale, an employee can work much better and provide the best performance for his organization. In addition, based on previous research conducted by Handayani (2016) also stated that morale has a positive influence on performance, meaning that high morale can improve employee performance.

Influence of Incentives on Morale

Compensation is something that is considered in employment, such as gifts or money given to employees as a reward for their services other than salary or outside of their salary (Mangkunegara, 2016). The existence of incentives for every employee is able to give encouragement to employees, because there is hope to get something more than what has been determined by the organization. In addition, based on previous research conducted by Luh and Widani (2017) also stated that compensation has a positive influence on work morale, meaning that compensation can increase work morale.

The Effect of Job Satisfaction on Work Morale

Job satisfaction describes an employee's attitude towards his job. Every job requires interaction with co-workers, superiors, organizational rules and policies, performance standards, working conditions and so on, this creates a level of job satisfaction for an employee. High job satisfaction shows a person's positive attitude towards his job, on the contrary, someone's job dissatisfaction with his job will show a negative attitude towards his work (Robbins, 2016). Of course, high job satisfaction will have a good influence on employee morale, because employees who are satisfied with their work will always be enthusiastic in carrying out each task and work. Besides that based on previous research conducted by

Nurbudiyani (2016) also stated that job satisfaction has a positive influence on work morale, meaning that high job satisfaction can increase employee morale.

Influence of Incentives on Employee Performance through Work Spirit

Compensation is something that is considered in employment, such as gifts or money given to employees as a reward for their services other than salary or outside of their salary (Mangkunegara, 2016). The existence of compensation for each employee is able to provide encouragement to employees, because there is hope to get something more than what has been determined by the organization and the existence of high morale will also improve employee performance.

The Effect of Job Satisfaction on Employee Performance Through Work Spirit

Job satisfaction describes an employee's attitude towards his job. Every job requires interaction with co-workers, superiors, organizational rules and policies, performance standards, working conditions and so on, this creates a level of job satisfaction for an employee. High job satisfaction shows a person's positive attitude towards his job, on the contrary, someone's job dissatisfaction with his job will show a negative attitude towards his work (Robbins, 2016). Of course, high job satisfaction will have a good influence on employee morale, because employees who are satisfied with their work will always be enthusiastic in carrying out each task and work so that with this work spirit, employee performance will also be higher.

Based on this description, the conceptual framework can be described as follows:

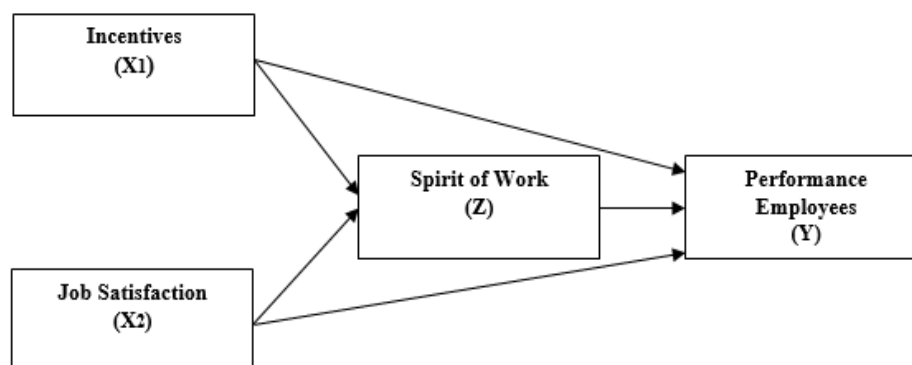


Figure 2. Conceptual Framework

Based on the conceptual framework in this study, the following hypotheses can be made:

- H1: Incentives have a positive and significant effect on performance employees at the Environmental Agency of North Sumatra Province.
- H2: Job satisfaction has a positive and significant effect on performance employees at the Environment Agency of North Sumatra Province.
- H3: Spirit of work has a positive and significant effect on performance employees at the Environmental Agency of North Sumatra Province.
- H4: Incentives have a positive and significant effect on spirit of work at the Environmental Agency of North Sumatra Province.
- H5: Job satisfaction has a significant positive effect on spirit of work at the Environmental Agency of North Sumatra Province.
- H6: Incentives have a positive and significant effect on performance employees through spirit of work at the Environment Agency of North Sumatra Province.
- H7: Job satisfaction has a positive and significant effect on performance employees through spirit of work at the Environmental Agency of North Sumatra Province.

RESEARCH METHODS

This type of research is associative research with a quantitative approach. The definition of associative research method according to Sugiyono (2017:13) is research that aims to determine the influence or relationship between two or more variables. While the quantitative approach according to Sugiyono (2017: 8) can be interpreted as a research method based on the philosophy of positivism, used to examine certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative or statistics with the aim of testing the established hypotheses.

The place of this research was carried out at the Environmental Agency of North Sumatra Province, which is located at Jalan Jenderal Besar A.H. Nasution No. 32, Medan City, North Sumatra. This research was conducted from September 2021 to December 2021.

The population is a complete group of elements, usually in the form of people, objects, transactions or events in which we are interested in studying or becoming the object of research (Kuncoro, 2014: 118). The population in this study were all permanent employees, totaling 135 people at the Environmental Agency of Sumatra Province. Determination of the number of samples can be done by means of statistical calculations, namely by using the Slovin formula. To be clear, the Slovin formula proposed by Husein Umar (2013: 78) is:

$$n = N / (1 + Ne^2)$$

$$n = 135 / (1 + 135 (0,1)^2)$$

$$n = 135 / 2,35$$

$$n = 57,44 \text{ dibulatkan } 58$$

Based on the results of these calculations, the sample obtained is 58 employees.

The data in this study consists of primary data and secondary data are as follows:

- a. Primary data is data obtained by field surveys in the agency/organization being studied.
- b. Secondary data is data obtained indirectly by other parties or in the form of a document.

Data collection techniques used in this study include:

- a. Interview

Sugiyono (2017: 194) explains, "interviewing is a data collection technique if the researcher wants to conduct a preliminary study to find problems that must be investigated, and also if the researcher wants to know things from respondents who are more in-depth and the number of respondents is small / small".

- b. Questionnaire

Sugiyono (2017:142), a questionnaire is a data collection technique that is carried out by giving a set of questions and written statements to respondents to answer. The questionnaire (questionnaire) used in this study was intended to determine the effect of compensation and job satisfaction on employee performance through morale as an intervening variable at the Environmental Agency of North Sumatra Province. The scale used in this study is the Likert scale. According to Sugiyono (2017: 93), the Likert scale is a scale used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena. The data that has been collected through a questionnaire, then the authors process it into a qualitative form, namely by setting a score for the answers to the statements that have been answered by the respondents, where the scoring is based on the provisions.

- c. Documentation study

Documentation according to Arikunto (2016:206) explains that documentation is looking for data about things or variables in the form of notes, transcripts, books, newspapers, magazines, inscriptions, meeting minutes, lenger, agenda and so on. This technique is used to

obtain information that is closely related to the problem being studied. Based on the explanation above, the documentation in this study serves to find empirical data such as student grade data, archives, photographs, and data deemed necessary.

The data analysis technique used in this study is to use statistical calculations, namely the application of SmartPLS

RESULTS AND DISCUSSION

Model Analysis Results

In this study, the data analysis method used was structural equation modeling-partial least squares (SEM-PLS) using SmartPLS software. Mahmud and Ratmono (2013: 6) stated that in its development, SEM was divided into two types, namely covariance-based SEM (CB-SEM) and variance-based SEM or partial least squares (SEM-PLS). CB-SEM developed in the 1970s pioneered by Karl Joreskog as a Lisrel software developer. Meanwhile, SEM-PLS developed after CB-SEM and was pioneered by Herman Wold (academic supervisor of Karl Joreskog). The following are some examples of software from CB-SEM and SEM-PLS) (Mahmud and Ratmono, 2013:6-7).

Table 5. Some Examples of Software from CB-SEM and SEM-PLS

Software CB-SEM	Software SEM-PLS
LISREL	SmartPLS
Amos	WarpPLS
EQS	PLS-Graph
Mplus	Visual-PLS
STATCAL	STATCAL

Mahmud and Ratmono (2013:7) stated that SEM-PLS can work efficiently with small sample sizes and complex models. In addition, the assumption of data distribution in SEM-PLS is relatively looser than that of CB-SEM. Estimation with CB-SEM requires a series of assumptions that must be met such as multivariate data normality, minimum sample size, homoscedasticity, and so on.

Mahfud and Ratmono (2013:8) state that the estimation results of the two are not much different so that SEM-PLS can be a good proxy for CB-SEM. SEM-PLS can still produce estimates even for small sample sizes and deviations from the assumption of multivariate normality.

SEM-PLS can therefore be viewed as a nonparametric approach to CB-SEM. In addition, when the assumptions of CB-SEM are not met, then SEM-PLS can be the right method for theory testing.

Mahfud and Ratmono (2013:9-13) state that if the data meets CB-SEM assumptions correctly, such as the minimum sample size and normal distribution, then choose CB-SEM. If not, select SEM-PLS. SEM-PLS is a nonparametric approach; can work well even for extreme abnormal data.

Outer Model Evaluation (Measurement Model): Validity and Reliability Testing

Convergent validity is part of the measurement model which in SEM-PLS is usually referred to as the outer model while in covariance-based SEM it is called confirmatory factor analysis (CFA) (Mahfud and Ratmono, 2013:64). There are two criteria to assess whether the outer model (measurement model) meets the requirements of convergent validity for reflective

constructs, namely (1) loading must be above 0.7 and (2) significant p-value (<0.05) (Hair et al. in Mahfud and Ratmono, 2013:65). However, in some cases, loading requirements above 0.7 are often not met, especially for newly developed questionnaires. Therefore, loading between 0.40-0.70 must be considered to be maintained (Mahfud and Ratmono, 2013:66). The following suggestions are given by Hair et al. in the decision to maintain or remove reflective indicators (Hair et al. in Mahfud and Ratmono, 2013:66).

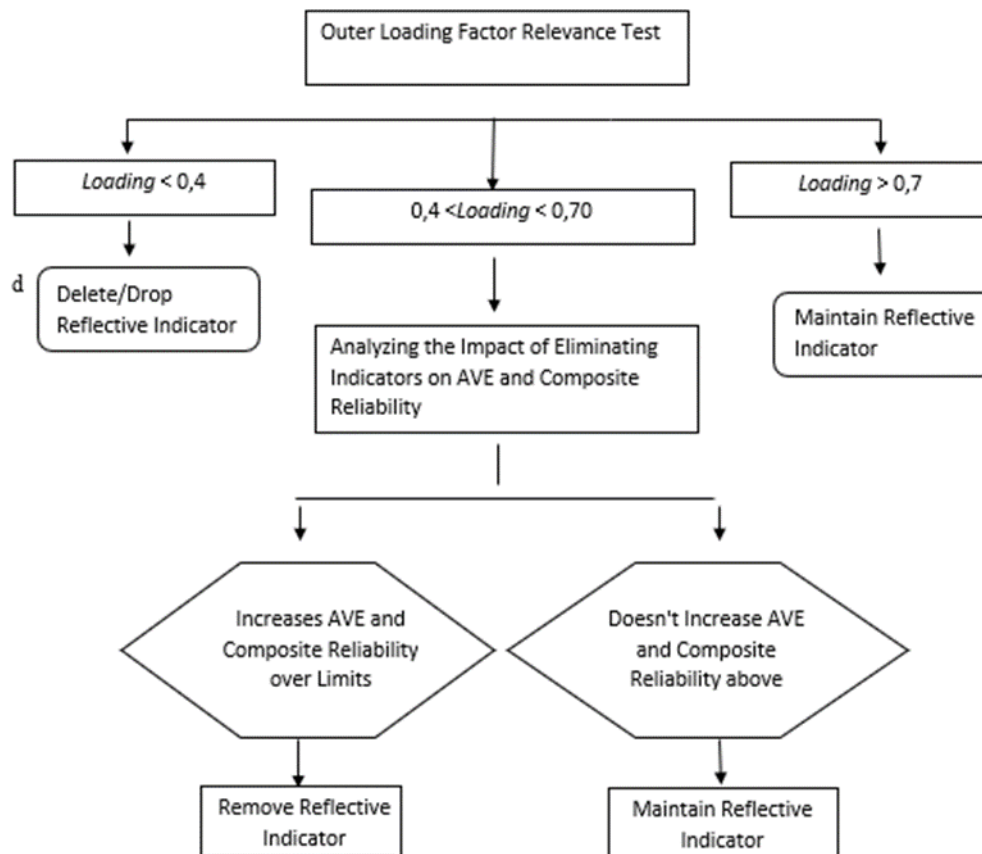


Figure 3. Reflective Indicator Analysis Procedure (Hair et al., 2013:104)

Indicators with loadings below 0.40 should be removed from the model. However, for indicators with loadings between 0.40 and 0.70, we should analyze the impact of the decision to delete these indicators on average variance extracted (AVE) and composite reliability. We can remove the indicator with a loading between 0.40 and 0.70 if the indicator can increase the average variance extracted (AVE) and composite reliability above its limit (threshold) (Mahfud and Ratmono, 2013:67). The limit value of AVE is 0.50 and composite reliability is 0.7. Another consideration in removing indicators is their impact on construct content validity. Indicators with small loadings are sometimes maintained because they contribute to the validity of the construct content (Mahfud and Ratmono, 2013:67). Table 4.10 presents the loading values for each indicator.

Table 6. Validity Testing based on Loading Factor

	Incentives (X1)	Job Satisfaction (X2)	Spirit of Work (Y)	Performance Employees (Z)
I1	0.844			
I2	0.710			
I3	0.905			
I4	0.853			
I5	0.897			
I6	0.843			
KK1		0.815		
KK10		0.863		
KK2		0.804		
KK3		0.858		
KK4		0.916		
KK5		0.888		
KK6		0.852		
KK7		0.860		
KK8		0.867		
KK9		0.839		
KP1			0.902	
KP2			0.823	
KP3			0.942	
KP4			0.925	
KP5			0.926	
SK1				0.929
SK2				0.918
SK3				0.945
SK4				0.813
SK5				0.851
SK6				0.853
SK7				0.843
SK8				0.849

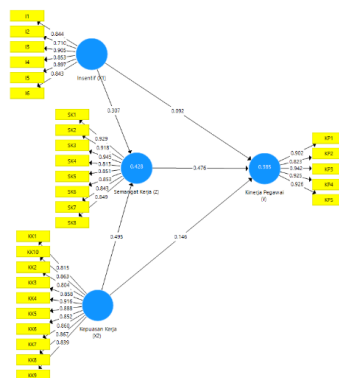


Figure 4. Validity Testing based on Loading Factor (2021)

Based on the testing of the validity of loading factors in Table 6 and Figure 4, it is known that all loading values are > 0.7, which means that they have met the validity requirements based on the loading value. Furthermore, validity testing is carried out based on the average variance extracted (AVE) value.

Table 7. Validity Test based on Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Incentives (X1)	0.713
Job Satisfaction (X2)	0.734
Performance Employees (Y)	0.819
Spirit of Work (Z)	0.768

Source: Data processing results (2021)

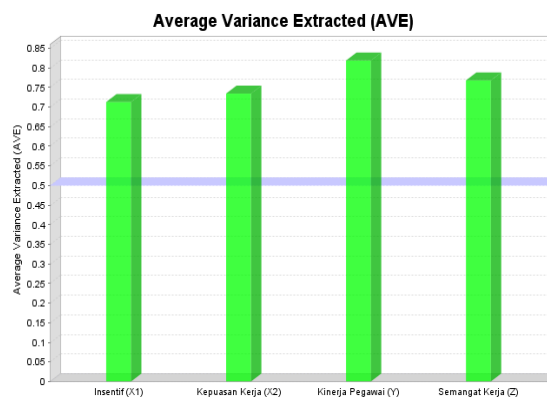


Figure 5. Validity Testing based on Average Variance Extracted (AVE) (2021)

The recommended AVE value is above 0.5 (Mahfud and Ratmono, 2013:67). It is known that the entire AVE value of each variable is > 0.5, which means that it has fulfilled the validity requirements based on the AVE. Furthermore, reliability testing was carried out based on the composite reliability (CR) value.

Table 8. Reliability Testing based on Composite Reliability (CR)

	Composite Reliability
Incentives (X1)	0.937
Job Satisfaction (X2)	0.965
Performance Employees (Y)	0.957
Spirit of Work (Z)	0.964

Source: Data processing results (2021)

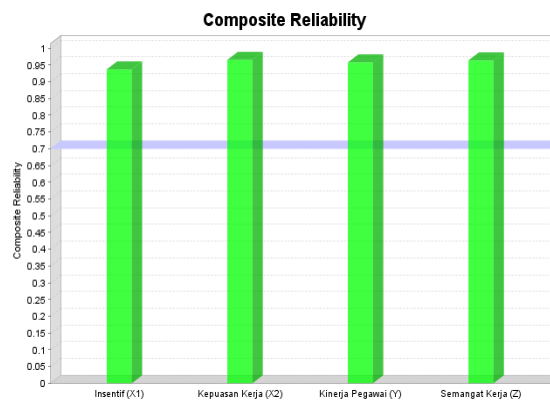


Figure 6. Reliability Testing based on Composite Reliability (CR) (2021)

The recommended Composite Reliability value is above 0.7 (Mahfud and Ratmono, 2013:67). It is known that the entire Composite Reliability value of each variable is > 0.7 , which means that it has met the reliability requirements based on Composite Reliability. Furthermore, reliability testing was carried out based on the value of Cronbach's alpha (CA).

Table 9. Reliability Testing based on Cronbach's Alpha (CA)

	Cronbach's Alpha
Incentives (X1)	0.920
Job Satisfaction (X2)	0.960
Performance Employees (Y)	0.944
Spirit of Work (Z)	0.956

Source: Data processing results (2021)

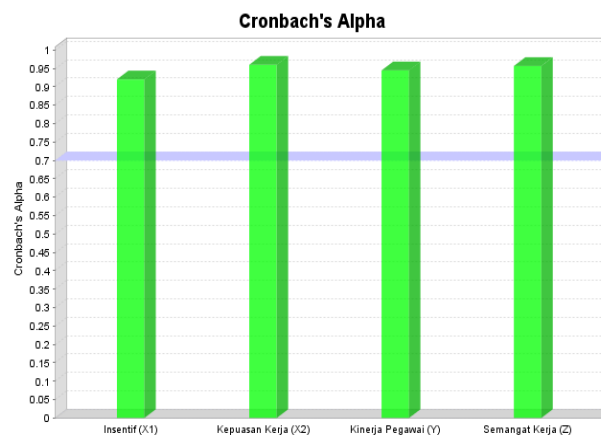


Figure 7. Reliability Testing based on Cronbach's Alpha (CA) (2021)

The recommended Cronbach's Alpha value is above 0.7 (Mahfud and Ratmono, 2013: 67). It is known that all Cronbach's Alpha values for each variable are > 0.7 , which means that they have met the reliability requirements based on Cronbach's alpha. Then, the discriminant validity test was carried out using the Fornell-Larcker approach. Table 10 presents the results of discriminant validity testing.

Table 10. Discriminant Validity Test

	Incentives (X1))	Job Satisfaction (X2)	Performance Employees (Y)	Spirit of Work (Z)
Incentives (X1)	0.844			
Job Satisfaction (X2)	0.292	0.857		
Performance Employees (Y)	0.350	0.451	0.905	
Spirit of Work (Z)	0.451	0.584	0.603	0.876

Source: Data processing results (2021)

In discriminant validity testing, the value of the square root of the AVE of a latent variable is compared with the correlation value between the latent variable and other latent variables. It is known that the square root value of AVE for each latent variable is greater than the correlation value between the latent variable and other latent variables. So it is concluded that it has met the requirements of discriminant validity.

Effect Significance Test (Boostrapping)

Table 11 presents the results of the significance test of the effect.

Table 11. Effect Significance Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Incentives (X1) -> Performance Employees (Y)	0.092	0.098	0.145	0.632	0.528
incentives (X1) -> Spirit of Work (Z)	0.307	0.306	0.134	2.290	0.022
Job Satisfaction (X2) -> Performance Employees (Y)	0.146	0.165	0.213	0.685	0.493
Job Satisfaction (X2) -> Spirit of Work (Z)	0.495	0.504	0.125	3.955	0.000
Spirit of Work (Z) -> Performance Employees (Y)	0.476	0.451	0.219	2.173	0.030

Source: Data processing results (2021)

Based on the results in Table 11, the following results are obtained:

1. Incentives have a positive effect on employee performance, with a path coefficient value (original sample) of 0.528, but not significant, with a P-Values value = 0.528 > 0.05.
2. Incentives have a positive effect on morale, with a path coefficient value (original sample) of 0.307, and significant, with a P-Values value = 0.022 <0.05.
3. Job satisfaction has a positive effect on employee performance, with a path coefficient value (original sample) of 0.146, but not significant, with a P-Values value = 0.493 > 0.05.
4. Job satisfaction has a positive effect on morale, with a path coefficient value (original sample) of 0.495, and significant, with a P-Values value = 0.000 <0.05.

5. Morale has a positive effect on employee performance, with a path coefficient value (original sample) of 0.476, and significant, with a P-Values value = 0.030 <0.05.

Table 12, presents the results of the coefficient of determination (r-square).

Table 12. Coefficient of Determination (R-Square)

	R Square
Performance Employees (Y)	0.385
Spirit of Work (Z)	0.428

Source: Data processing results (2021)

Based on the results in Table 12:

- The R-Square value of the employee's performance is 0.385, which means that incentives, job satisfaction, and morale are able to explain the employee's performance by 38.5%.
- The R-Square value of morale is 0.428, which means that incentives, job satisfaction are able to explain the work spirit of 42.8%.

Table 13. Mediation Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Incentives (X1) -> Spirit of Work (Z) -> Performance Employee (Y)	0.184	0.195	0.094	1.970	0.049
Job Satisfaction (X2) -> Spirit of Work (Z) -> Performance Employee (Y)	0.300	0.306	0.105	2.867	0.004

Source: Data processing results (2021)

Based on the results of the mediation test in Table 13:

- Work morale significantly mediates the relationship between incentives and employee performance, with P-Values = 0.049 < 0.05.
- Work morale significantly mediates the relationship between job satisfaction and employee performance, with P-Values = 0.004 < 0.05.

CONCLUSION

Based on the results of research and discussion in the previous chapter, it can be concluded several things as follows:

- Emotional intelligence has a positive and significant effect on job satisfaction of PT XYZ employees. The positive direction indicates that an increase in employee emotional intelligence will increase employee job satisfaction.
- Coworkers have a positive and insignificant effect on job satisfaction of PT XYZ employees. With good relations with fellow co-workers, job satisfaction also increases but with a big impact.
- Self efficacy has a positive and insignificant effect on job satisfaction of PT XYZ employees. With the increase in employee self-efficacy, satisfaction increases but does not have a big effect.
- Emotional intelligence has a positive and significant effect on the turnover intention of PT XYZ employees. Thus, it is concluded that with increasing employee emotional intelligence, turnover intention decreases.

- e. Coworkers have a positive and significant effect on the turnover intention of PT XYZ employees. These results describe that maintaining good relations between co-workers will reduce the level of turnover intention in the company.
- f. Self efficacy has a positive and significant effect on the turnover intention of PT XYZ employees. These results describe that with increasing employee self-efficacy, the employee's turnover intention level is low.
- g. Job satisfaction has a positive and significant effect on the turnover intention of PT XYZ employees. This means that by increasing employee job satisfaction, employee turnover intention in the company decreases.
- h. Emotional intelligence, co-workers, self-efficacy can affect job satisfaction by 19% and overall emotional intelligence, co-workers, self-efficacy, job satisfaction variables can affect employee turnover intention by 48.8.

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