

Incentives and Training's Impact on Real Estate Developer's Employee Performance: Mediated by Motivation

Arkan Ananta Pradana^{1*}, Yudhistira Pradhipta², Suyoto³, Maulida Nurul Innayah⁴

Faculty of Economics and Business, University of Muhammadiyah Purwokerto

Corresponding Author: Arkan Ananta Pradana arkan.pradana18@gmail.com

ARTICLE INFO

Keywords: Incentives, Job Training, Employee Performance, Work Motivation.

Received : 14, July

Revised : 27, July

Accepted: 29, August

©2024 Pradana, Pradhipta, Suyoto, Innayah : This is an open-access article distributed under the terms of the [Creative Commons Atribusi 4.0 Internasional](https://creativecommons.org/licenses/by/4.0/).



ABSTRACT

This research investigates how work motivation mediates the impact of incentives and job training on employee performance at PT Pumas Basata Purwokerto, a real estate firm. Utilizing Maslow's hierarchy of needs theory, the research applied a purposive sampling method with 122 respondents and analyzed data using the Partial Least Squares (PLS) approach and Structural Equation Modeling (SEM). This research uses several tests in SPLS, including the outer model test, inner model test, bootstrapping, and blindfolding test. The findings reveal that incentives, job training, and work motivation positively and significantly influence employee performance. Notably, work motivation could mediate the role of job training and incentives toward employee performance, suggesting that enhancing work motivation is essential for improving employee performance. Additionally, increased incentives and job training directly lead to better employee performance.

INTRODUCTION

Human resources are pivotal to organizational success, as they are integral to achieving the organization's vision, mission, and goals, ultimately contributing to the welfare of its members. Effective management of employees is crucial for organizational success, underscoring that a key factor in achieving organizational objectives is the presence of qualified personnel. The quality of employees is often reflected in their performance and productivity. Employee performance is defined by the quality of task-oriented behavior and the outcomes of their work. Therefore, enhancing performance is essential for achieving the organization's goals (Sakban, 2019).

Employee performance can be influenced by various factors, among which work incentives are a significant component. Incentives may be administered individually, to groups, or entire departments within an organization (Said & Kusman, 2022). The alignment of incentive amounts with career progression is essential for motivating employees to achieve optimal performance commensurate with their abilities (Syamsir, 2020). Empirical studies have produced mixed results regarding the impact of incentives on performance. For instance, research by Efendi et al. (2020), Sundari and Rifai (2020), and Yulia et al. (2024) demonstrates a significant positive effect of incentives on employee performance. Conversely, Kurnia (2022) indicates that while incentives can have a positive impact, this effect is not statistically significant. Additionally, Saputri (2021) finds that incentives do not significantly impact performance.

Training is a systematic process designed to enhance employees' skills, abilities, knowledge, and behavior (Kinanti et al., 2018). It encompasses efforts to increase employees' knowledge and skills, with the objective of altering attitudes to improve effectiveness and efficiency in their roles (Arta, 2023). Training is fundamentally a structured approach aimed at enhancing individual elements of employee performance, focusing on skill development to meet organizational goals (Setiani & Febrian, 2023). Research has demonstrated that job training significantly positively affects employee performance (Hendra, 2020; Parta et al., 2023; Silaban & Siregar, 2023). However, Syahputra (2020) suggests that while job training does influence performance, the effect is not significant on a partial basis.

The provision of incentives is a common strategy employed by companies to enhance employee motivation and performance. Incentives are intended to encourage employees to achieve optimal performance by fostering enthusiasm and engagement, provided they are distributed fairly (Miranti & Hikmah Perkasa, 2023). Employee satisfaction plays a crucial role in influencing motivation and, consequently, performance improvement (Sinaga, 2020). Empirical studies have shown that incentives can significantly positively affect work motivation (Palendeng, 2021; Surtrisno, Amalia et al., 2023; Utarindasari, 2021). Conversely, Akmal (2018) found that incentives do not have a positive and significant impact on work motivation.

Training plays a crucial role in enhancing motivation and building employee confidence, thereby improving work performance (Soegesti &

Anggarini, 2021). It constitutes a structured program designed to augment employees' knowledge and skills relevant to their roles. Effective training equips employees with the tools to perform their tasks more efficiently, address challenges, and overcome obstacles, thereby increasing overall work effectiveness (Soegesti & Anggarini, 2021). Research indicates that job training significantly boosts work motivation (Firman et al., 2022; Meidita, 2019; Putri & Astuti, 2022). However, Paramarta (2020) finds that while job training has a positive effect, it is statistically insignificant in its impact on work motivation. In contrast, Nurhayat (2021) reports that job training does not have a notable impact on work motivation.

Motivation is an internal force with the potential to be developed both intrinsically and extrinsically, and it can significantly influence performance outcomes, either positively or negatively. Motivated employees are more likely to achieve peak performance (Sadat et al., 2020). Research by Jufrizen (2021), Putra (2023), and Sadat et al. (2020) indicates that work motivation has a significant positive effect on employee performance. Conversely, Marliana (2023) found that work motivation does not have a partial impact on performance, while Djaya (2021) concluded that work motivation does not significantly impact performance. The subject of this study is PT Pumas Basata Purwokerto.

PT Pumas Basata Purwokerto is a prominent real estate and housing development company, as well as the largest retail establishment in the Purwokerto area. It was officially established with the approval and ratification of the Minister of Justice of the Republic of Indonesia under No. C2.80000 HT 01.04, dated July 1, 1998. The company currently offers 18 housing products and retail spaces distributed throughout the Purwokerto region. An initial interview with a company manager revealed a phenomenon of interest: PT Pumas Basata Purwokerto is undertaking a new project that necessitates the recruitment of a substantial number of new employees. This research aims to investigate the variable of work training, specifically assessing the effectiveness of training programs for new employees. The focus is on determining whether the training provided effectively enhances employee motivation and, consequently, improves performance outcomes.

The researchers also aim to explore the effectiveness of providing incentives to long-standing employees who achieve their sales targets. According to theoretical frameworks, such incentives are expected to enhance employee motivation and improve performance. Observing this phenomenon, the research will be titled: "The Effect of Incentives and Job Training on Employee Performance Mediated by Work Motivation at PT Pumas Basata Purwokerto." This study seeks to address inconsistencies identified in the literature, where previous research has yielded varied results. Thus, the researchers propose to conduct a development study based on Amir and Andri's (2024) work, which examined the impact of incentives and job training on employee performance at PT PLN (Persero) UP3 Pekanbaru. This study will extend their research by incorporating work motivation as a mediating variable

to investigate further how incentives and job training affect employee performance.

In the context of mediation, work motivation serves as a crucial link between incentives or training and employee performance. This implies that incentives and training not only enhance performance directly but also improve it indirectly by increasing work motivation. The heightened work motivation then positively influences employee performance, consistent with the findings of Jufrizen and Hadi (2021). In other words, incentives and training impact employee performance not only through direct effects but also by fostering increased work motivation (Mendrofa, 2022). Understanding this complex relationship allows for a deeper exploration of how these variables interact, and how effective management of incentives and training interventions can enhance employee performance by boosting work motivation.

THEORETICAL REVIEW

Hierarchy of Needs Theory

According to Abraham Maslow (1943), individuals possess needs that are arranged in a hierarchical structure, ranging from the most basic to the highest levels. As each lower-level need is satisfied, higher-level needs emerge (Rahmadania & Aly, 2023). Applying Maslow's theory of basic needs to the relationship between incentives, job training, work motivation, and employee performance suggests that fulfilling employees' fundamental needs can significantly impact their work performance. By addressing these basic needs, organizations can influence and enhance employee motivation and performance

Work Incentives

Incentives are commonly employed as a means to motivate employees to perform their duties to the fullest extent, leveraging their expertise and profession. Typically, incentives are intended to provide additional income beyond the regular monthly salary (Sitompul & Saragih, 2019). They represent a form of reward, often monetary, given to employees who meet or exceed company expectations (Miranti & Hikmah Perkasa, 2023). According to Purba et al. (2022), the primary aim of incentives is to enhance employee welfare, thereby contributing to a competitive advantage. Nawawi and Hadari (2018) identify several indicators of incentives, including bonuses, social security, awards, and promotions.

Job Training

Training is a structured, short-term process designed to enhance employees' knowledge and skills within a specific domain. It involves a planned program aimed at improving individual, group, and organizational performance by evaluating advancements in employees' knowledge, skills, attitudes, and social behavior (Fitriliana et al., 2022). According to Nasri et al. (2018), training is a systematic approach to enhance employees' expertise in performing assigned tasks, with the goal of increasing their proficiency and fostering a sense of responsibility. The indicators of job training outlined by

Mangkunegara (2017) include training objectives, content, methodologies, participant qualifications, and trainer qualifications.

Employee Performance

Performance refers to the outcome of an individual's ability to execute tasks and efforts to complete work, reflecting the achievement of various assigned tasks and responsibilities, often referred to as contributions (Sharif, 2022). Employee performance can be understood as the results produced by employees, evaluated in terms of both quality and quantity. This evaluation involves comparing employee achievements against established assessment standards set by the company (Daulay et al., 2019). Indicators for assessing employee performance, as identified by Sedarmayanti (2017), include: work quality, timeliness, initiative, capability, and communication.

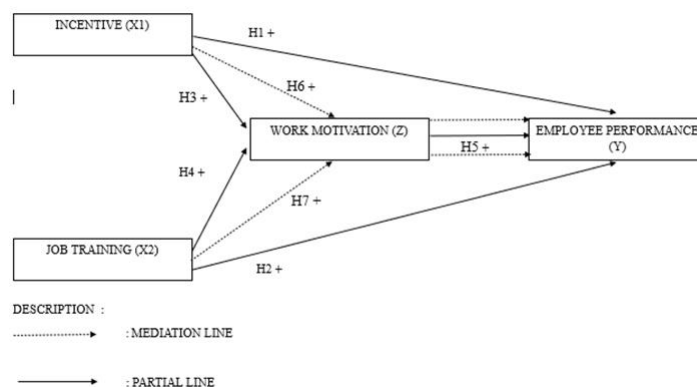
Work Motivation

Motivation can be defined as an internal drive that compels individuals to complete tasks or achieve desirable goals. It influences behavior, reflecting the impact of internal motivation on an individual's actions (Miranti & Hikmah Perkasa, 2023). According to Hasbuan (2017), motivation can be categorized into two types: direct and indirect. Direct motivation arises when an individual has a clear goal or a strong drive to achieve a specific objective. In contrast, indirect motivation involves supportive measures that facilitate task completion and enhance employees' enthusiasm for their work. Indicators of work motivation, as identified by Kolibu and Rachmi (2014), include achievement, recognition, the nature of the work itself, responsibility, and the development of individual potential.

Hypothesis Development

Hypotheses are predictions that can be classified and tested to determine how a system will behave under specific conditions or how a dependent variable will respond to the presence of an independent variable (Edgar & Manz, 2017). According to Sugiyono (2016), a hypothesis represents a provisional answer to the research problem under investigation. The problem statement and the theoretical framework guide the formulation of a hypothesis. The hypotheses proposed in this study are as follows:

Figure 1. Conceptual Framework



- H1: Incentives have a significant positive effect on Employee Performance.
- H2: Job Training has a significant positive effect on Employee Performance.
- H3: Incentives have a significant positive effect on Work Motivation.
- H4: Job Training has a significant positive effect on Work Motivation.
- H5: Work Motivation has a significant positive effect on Employee Performance.
- H6: Work motivation can mediate between incentives and employee performance.
- H7: Work Motivation can mediate between job training and Employee Performance.

METHODOLOGY

This research employs a quantitative approach. The study utilizes primary data collected through the distribution of questionnaires. These questionnaires were administered to gather responses related to the variables of employee performance (Y), incentives (X1), job training (X2), and work motivation (Z).

Variable Measurement

Employee performance (Y) is assessed using indicators established by Sedarmayanti (2017), which include: work quality, timeliness, initiative, capability, and communication. These indicators are measured through a set of 10 distinct statements, as adopted from Iskanto's research (2020).

Incentives (X1) are assessed using indicators developed by Palendeng (2021), which include bonuses, social security, awards, and promotions. These indicators are evaluated using a set of 10 statements adapted from Suwandi's research (2021).

Job training (X2) is evaluated using indicators established by Mangkunegara (2017), which include: training objectives, materials, methods employed, participant qualifications, and trainer qualifications. These indicators are assessed through a set of 10 statements, as adapted from the research conducted by Putri and Anisa (2020).

Work motivation (Z) is assessed using indicators developed by Kolibu and Rachmi (2014), which include: achievement, recognition, the nature of the work, responsibility, and individual potential development. These indicators are evaluated using a set of 10 statements adapted from Sutrisno's research (2019).

Analysis Method

Partial Least Square Analysis

This research employs the Partial Least Squares (PLS) approach as the primary analysis technique and utilizes Smart-PLS software for data management. PLS is a component-based variant of Structural Equation Modeling (SEM). The study involves several key tests: (1) The Outer Model Test, which includes assessments of Convergent Validity, Construct Reliability and Validity, and Discriminant Validity; (2) The Inner Model Test, which evaluates the model using Adj. R², Q-Square, and F-Square to determine the

percentage of variance in the dependent variable explained by the independent variables; (3) The Bootstrapping Test, which examines the significance of Direct and Indirect Effects by analyzing P-Values and Original Sample estimates.

Population and Sample

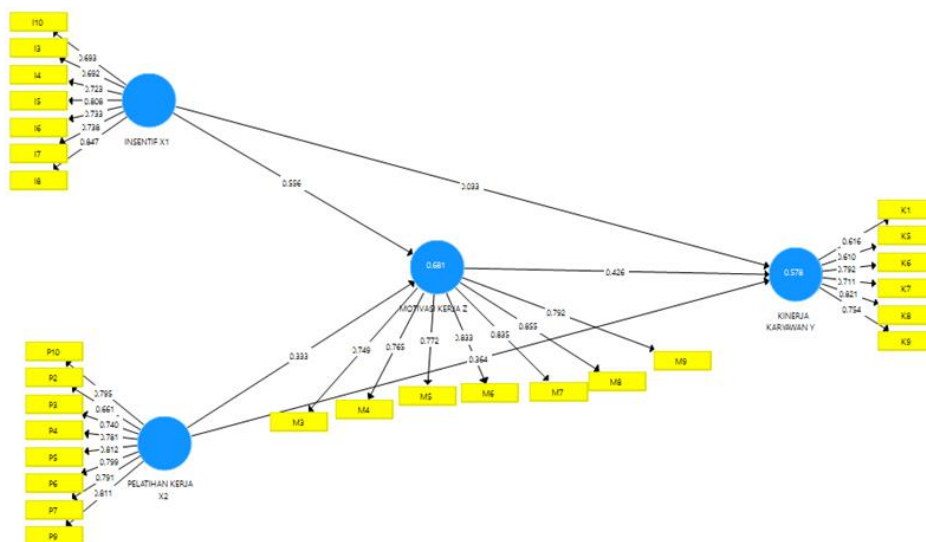
The study's population consisted of 186 employees at PT Pumas Basata Purwokerto. The researcher employed purposive sampling, a technique wherein data sources are selected based on specific criteria. The sample for this study was restricted to employees of PT Pumas Basata Purwokerto who had been employed for more than one year. Consequently, the final sample included 122 respondents who met these criteria.

Hair et al. (2014) propose that the minimum sample size for PLS-SEM analysis should follow the "10 times rule." This approach is typically employed in studies utilizing PLS-based SEM techniques (VB-SEM). According to the 10 times rule, researchers determine the required sample size by multiplying the number of indicators in the research model by ten (Sofyani, 2023). Since the variables of employee performance, job training, and work motivation each have a maximum of five indicators, the recommended minimum sample size is 50 (5 indicators × 10). With the study collecting 122 samples, this requirement has been satisfactorily met.

RESULTS

Outer Model Test Results

Figure 1. Complete SEM Model Analysis Results



Source: SMART-PLS Outer Loading Analysis Results (Processed)

The validity test is conducted prior to the assumption tests to assess the effectiveness of the measurement instruments or design. In this study, validity was evaluated through convergent and discriminant validity tests. As indicated in Table 1 and Figure 2, a correlation value of all indicators greater than 0.5 is considered acceptable, provided that construct reliability and validity requirements are met and the model is still in its developmental stage (Ghozali

& Latan, 2015). Each indicator for the variables has met these criteria and is therefore considered valid.

Table 1. Convergent Validity and Reliability

CONSTRUCTS AND ITEMS		OUTER LOADING
INCENTIVES (AVE = 0.562; CR = 0.899; CA = 0.869)		
I3	Employees are satisfied with the health benefits provided by the company.	0,692
I4	All employees receive health benefits as required.	0,723
I5	The promotions given by the company are considered fair.	0,808
I6	Employees understand the criteria or requirements for promotion.	0,733
I7	The company provides suitable means of entertainment (recreation).	0,738
I8	Employees are satisfied with the social welfare facilities provided by the company to employees.	0,847
I10	The leave that employees get is useful as needed.	0,693
JOB TRAINING (AVE = 0.601; CR = 0.923; CA = 0.905)		
P2	The production techniques described by the trainer are straightforward to understand.	0,661
P3	I always follow the SOPs during the training.	0,740
P4	I gained new knowledge and skills after the training.	0,781
P5	I was able to practice what was said well and correctly.	0,812
P6	Training facilities and infrastructure are very supportive of the success of training.	0,799
P7	I am always eager to attend the training.	0,791
P9	I can work properly after attending the training.	0,811

P10 The success of training is crucial to the success of the company. 0,795

WORK MOTIVATION (AVE = 0.642; CR = 0.926; CA = 0.906)

M3 I enjoy being recognized by my superiors and coworkers for my performance. 0,749

M4 I respect and value every employee's opinion. 0,765

M5 I have the freedom to ask questions and act in the company. 0,772

M6 I get the opportunity to develop and implement ideas. 0,833

M7 I provide services well and following the SOP. 0,835

M8 I use my time at work as efficiently as possible. 0,855

M9 In this company, every employee gets the opportunity to develop a profession or career. 0,792

EMPLOYEE PERFORMANCE (AVE = 0.521; CR = 0.866; CA = 0.813)

K1 I perform work to the set quality standards. 0,616

K5 For me, completing work on time is essential and must be achieved. 0,610

K6 In completing my work, I can work independently. 0,792

K7 I feel like I can do a good job. 0,711

K8 The work I have done has achieved the targets set by the company. 0,821

K9 I can complete my work beyond the specified target. 0,754

Notes: AVE = average variance of extracted >0.4; CR = composite reliability >0.8; CA = Cronbach's alpha >0.8 (Hair et al, 2014).

Source: Outer Loading, Reliability & Construct Validity Output SMART-PLS (Processed)

Convergent validity is assessed through the outer loading and the Average Variance Extracted (AVE) values. Among the construct items for the variables – namely, incentives, job training, employee performance, and work motivation – there are ten items for each variable. Specifically, seven items for the incentives variable, eight items for job training, six items for employee performance, and seven items for work motivation were found to have outer loading values above 0.5, indicating validity as per (Ghozali and Latan 2015). According to Table 1, all constructs and variables under study achieved an AVE value exceeding 0.5, confirming their validity in line with the criteria established by (Hair et al. 2014).

a) Discriminant Validity Test

Table 2. Discriminant Validity Test Results

Variables	Incentives	Employee Performance	Work Motivation	Job Training
Incentives				
Employee Performance	0,720			
Work Motivation	0,882	0,829		
Job Training	0,777	0,803	0,793	

Notes: HTMT value <0.90 (Henseler et al., 2015)

Source: SMART-PLS Discriminant Validity Test Output (Processed)

According to the results presented in Table 2, the Heterotrait-Monotrait Ratio (HTMT) values between variable constructs are all below 0.90. This indicates that the constructs exhibit adequate discriminant validity, as recommended by (Henseler et al. 2015). Consequently, each variable construct in this model meets the criteria for good validity.

Result of Inner Model Test (Structural Model)

Once all variables have satisfied the criteria for the outer model, they can be considered suitable for evaluating the structural model (inner model). The following provides the values for Adj. R² and Q² for the constructs:

Table 3. Adj R-Square and Q-Square Test Output

Endogenous constructs	R Square Adj	Q-Square
Employee Performance	0,567	0,28
Work Motivation	0,675	0,42

Notes: As a relative measure of the Q-Square of endogenous constructs, 0.02 (=small), 0.15 (=medium), and 0.35 (=large) are used (Hair et al., 2017).

Source: SMART-PLS R-Square Adj Test Output (Processed)

According to Ghozali (2018), the Adjusted R² value indicates the proportion of variation in the dependent variable that can be explained by the

independent variables. The Adjusted R² value ranges from 0 to 1, with a value closer to 1 suggesting that the independent variables provide a substantial portion of the information needed to predict the dependent variable. Table 3 presents the model showing the effect of incentives and job training on employee performance, with an Adjusted R² value of 0.567. This indicates that the incentives and job training variables account for 56.7% of the variation in employee performance, while the remaining 43.3% is attributed to other variables not included in this study.

Additionally, the model examining the impact of incentives and job training on work motivation has an Adjusted R² value of 0.675, suggesting that these variables explain 67.5% of the variance in work motivation, with 32.5% accounted for by other factors outside this study. The Q² value for the endogenous variable employee performance is 0.28, indicating moderate predictive relevance. In contrast, the Q² value for the endogenous variable work motivation is 0.42, reflecting strong predictive relevance.

Table 4. F-Square Output

Variables	Work Motivation	Employee Performance
Incentives	0,487	0,001
Job Training	0,175	0,134
Work Motivation		0,137

Notes: The guideline for assessing *f-square* (effect) is values of 0.02 (=small), 0.15 (=medium), and 0.35 (=large) (Hair et al., 2017).

Source: SMART-PLS F-Square Test Output (Processed)

The exogenous variables of incentives, job training, and work motivation have little effect on the endogenous employee performance variable. Meanwhile, the exogenous variables of incentives and job training greatly influence the work motivation variable.

a) Causality Test

Direct Effect Bootstrapping Test

The hypothesis can be declared accepted if the Statistical T-value > T-table 1.657 can also have P-value of less than 0.05. The output of this test can be seen in the table below :

Table 5. Bootstrapping Test Output of Direct Effect

Hypothesis	Variable and Effect	Original Sample (O)	T Statistics	P Value	Description
H1	Incentives -> Employee Performance	0,270	3,216	0,001	Supported
H2	Job Training -> Employee Performance	0,506	6,450	0,000	Supported

H3	Incentives -> Work Motivation	0,556	7,032	0,000	Supported
H4	Job Training -> Job Motivation Work	0,333	4,396	0,000	Supported
H5	Motivation - > Employee Performance	0,426	3,358	0,000	Supported

Source: SMART-PLS Direct Effect Bootstrapping Test Results (Processed)

Table 5 provides an analysis of the direct effects between independent and dependent variables. The significance of these effects is assessed by examining the p-value, which should be less than 0.05, and the t-statistic, which should exceed the critical value of 1.657. If these criteria are met, the effect is considered statistically significant. The direction of the effect – whether positive or negative – is determined by evaluating the values in the original sample (O).

Table 6. Bootstrapping Test Results of Indirect Effects

Hypothesis	Variables	Original Sample (O)	T Statistic	P Values	Description
H6	Incentives -> Work Motivation -> Employee Performance	0,237	2,943	0,002	Supported
H7	Job Training -> Job Motivation -> Employee Performance	0,142	2,550	0,006	Supported

Source: SMART-PLS Indirect Effect Bootstrapping Test Results (Processed)

Table 6 presents the results of the analysis of indirect effects, with work motivation serving as a mediating variable between incentives and job training in relation to employee performance. The significance of these indirect effects is evaluated based on a p-value less than 0.05 and a t-statistic greater than the critical value of 1.657, indicating statistical significance. The direction of the effect whether positive or negative is assessed using the original sample values (O). If the results indicate significant influence, it suggests that work motivation effectively mediates the relationship between the independent variables (incentives and job training) and the dependent variable (employee performance).

DISCUSSION

Hypothesis 1: Incentives (X1) positively and significantly affect Employee Performance (Y).

The results presented in Table 5 indicate that the hypothesis testing demonstrates a positive and significant impact of incentives on employee performance at PT Pumas Basata Purwokerto. The original sample coefficient interval is 0.270, with a t-value of 3.216, which exceeds the critical value of 1.657, and a p-value of 0.001, which is less than the significance level of 0.05. Consequently, Hypothesis 1 is accepted. This finding suggests that higher incentive levels are associated with improved employee performance.

These results align with previous research conducted by Efendi et al. (2020), Sundari and Rifai (2020), and Yulia et al. (2024), which also found that incentives significantly enhance employee performance. The provision of incentives is shown to substantially increase employee performance, with higher incentives correlating with greater performance. PT Pumas Basata Purwokerto effectively meets employee incentive needs, contributing to higher job satisfaction among employees. The research confirms that adequate incentives have a significant effect on enhancing employee performance.

Hypothesis 2: Job Training (X2) positively and significantly affects Employee Performance (Y).

In Table 5, the results of testing job training can significantly positively affect the performance of PT Pumas Basata Purwokerto employees. With the original sample coefficient interval of 0.506, T count of 6.450 > T table 1.657, and P value of 0.000 < sig 0.05, it is concluded that Hypothesis 2 is accepted. These results explain that the more influential the application of job training results in improved employee performance.

These results are similar results with several researchers who have conducted previous studies by Hendra (2020); Parta et al. (2023); Silaban & Siregar (2023). Job Training focuses on improving employee skills and competencies. Focused Job Training can help employees develop new skills and improve their competence in completing the tasks assigned, thus making them more competent in carrying out their work. Generally, PT Pumas Basata has implemented efficient job training for its employees. The provision of appropriate job training tends to produce more productive employees. They can complete tasks more efficiently and effectively because they have been given the knowledge and skills needed to master the challenges at work.

Hypothesis 3: Incentives (X1) positively and significantly affect the mediating variable Work Motivation (Z).

Table 5 reveals that hypothesis testing indicates a significant positive influence of incentives on work motivation as a mediating variable. The analysis shows an original sample coefficient of 0.556, a t-value of 7.032 (exceeding the critical value of 1.657), and a p-value of 0.000 (less than the significance level of 0.05), thereby supporting Hypothesis 3.

These findings are consistent with previous research by Palendeng (2021), Surtriso et al. (2023), and Utarindasari (2021), which highlights the critical role of compensation strategies in enhancing employee motivation and achieving organizational goals. Effective incentives are designed to encourage employees to meet specific objectives, leading to increased focus and dedication in their tasks. PT Pumas Basata Purwokerto should prioritize work incentives, as they play a crucial role in improving performance and consequently enhancing work motivation.

Hypothesis 4: Job Training (X2) has a positive and significant effect on Work Motivation (Z).

Table 5 indicates that job training significantly positively impacts work motivation. The analysis reveals an original sample coefficient of 0.333, a t-value of 4.396 (exceeding the critical value of 1.657), and a p-value of 0.000 (less than the significance level of 0.05), leading to the acceptance of Hypothesis 4. These results suggest that more effective job training significantly enhances work motivation among employees at PT Pumas Basata Purwokerto.

This finding is consistent with previous research by Firman et al. (2022), Meidita (2019), and Putri & Astuti (2022). Job training focuses on improving technical skills and fostering intrinsic motivation by equipping employees with the tools and opportunities for professional development. Effective job training positively impacts work motivation and overall well-being within organizations. PT Pumas Basata Purwokerto's implementation of job training demonstrates its ability to enhance employee motivation. Employees who receive relevant and beneficial training often experience greater job satisfaction, recognizing the company's commitment to their development and investing in their progress, which in turn motivates them to contribute more effectively.

Hypothesis 5: Work Motivation (Z) has a positive and significant effect on Employee Performance (Y).

Table 5 demonstrates that work motivation exerts a significant positive effect on employee performance. The analysis yields an original sample coefficient of 0.426, a t-value of 3.358 (exceeding the critical value of 1.657), and a p-value of 0.001 (less than the significance level of 0.05), leading to the acceptance of Hypothesis 5. This indicates that higher levels of employee motivation positively influence performance outcomes.

These findings align with prior research conducted by Jufrizen (2021), Putra (2023), and Sadat et al. (2020). Work motivation not only drives employees to exert greater effort but also enhances the quality and outcomes of their work. Promoting and understanding positive work motivation is crucial for improving overall employee performance. PT Pumas Basata Purwokerto's results corroborate the assertion that elevated employee motivation significantly and positively impacts performance.

Hypothesis 6: Work Motivation (Z) can mediate Incentives (X1) on Employee Performance (Y).

Table 6 demonstrates that work motivation serves as a mediator in the relationship between incentives, job training, and employee performance. Specifically, the incentives variable indirectly affects employee performance through work motivation, evidenced by a t-value of 2.943 and a p-value of 0.002. Similarly, the job training variable also indirectly affects employee performance through work motivation, with the same t-value and p-value, confirming Hypothesis 6.

These findings indicate that work motivation effectively mediates the impact of incentives and job training on employee performance at PT Pumas Basata Purwokerto. The results highlight that work motivation plays a crucial role in enhancing employee performance through these factors. When employees receive incentives and job training, their work motivation increases, which in turn improves their performance. Satisfied employees, who perceive job incentives and training as valuable, are more likely to engage actively in achieving organizational goals and exhibit higher performance. The opportunities provided by incentives and job training help employees develop their competencies, thereby enhancing motivation and overall performance. Consequently, creating conditions that foster work motivation through incentives and job training is essential for improving employee performance effectively.

Hypothesis 7: Work Motivation (Z) can mediate Job Training (X2) on Employee Performance (Y).

Table 6 indicates that work motivation mediates the relationship between incentives, job training, and employee performance. Specifically, the incentives variable indirectly influences employee performance through work motivation, with a t-statistic of 2.550 and a p-value of 0.006. Similarly, the job training variable also indirectly affects employee performance through work motivation, with the same t-statistic and p-value, thereby supporting Hypothesis 7.

These results demonstrate that work motivation serves as a mediator in the relationship between job training and employee performance at PT Pumas Basata Purwokerto. The research confirms that work motivation plays a critical role in mediating the effects of job training on employee performance. Consequently, job training enhances employee performance indirectly by increasing work motivation. In summary, effective job training can create conditions that boost work motivation, which, in turn, can significantly improve overall employee performance.

CONCLUSIONS AND RECOMMENDATIONS

The findings of this research highlight the critical role of work motivation as a mediator in the relationship between incentives, job training, and employee performance. To enhance employee performance, it is essential to first focus on increasing work motivation. The results also indicate that both

incentives and job training significantly impact employee performance; hence, improvements in these areas are likely to lead to better performance outcomes.

Several statement items in the questionnaire were deemed invalid, possibly due to respondents' lack of understanding of the statements. For future research, it is recommended to use clearer and more comprehensible language in questionnaire statements. Expanding the scope of research and exploring additional variables could provide further insights and support existing findings.

For PT Pumas Basata Purwokerto, it is advisable to develop a comprehensive training and development program that includes technical, leadership, and interpersonal skills training to enhance employee competencies. Such a program can boost employee morale, overall performance, and team cohesion. Additionally, fostering a culture of collaboration, team support, and open communication can contribute to a positive work environment and enhance collective morale.

Suggestions for future research could expand the study by comparing the influence of these variables across different industries or cultural contexts. It is also essential to consider various types of incentives, such as financial incentives (bonuses, salaries, allowances) and non-financial incentives (rewards, recognition, time flexibility). Additionally, further investigation into various forms of training (on-the-job training, technology-based training, soft skills training) and their relevance to enhancing employee motivation and performance is recommended.

REFERENCES

- A. Said, B., & Kusman, M. (2022). Pengaruh Insentif Terhadap Kinerja Karyawan Pada Sicepat Ekspres Cabang Majalengka. *Humantech Jurnal Ilmiah Multi Disiplin Indonesia*, 2(3), 509–517.
- Akmal, A. A. (2018). Analisis Kompensasi Finansial Tidak Langsung Terhadap Motivasi Kerja Karyawan di PT. Prima Karya Manunggal Kabupaten Pangkep. *Profitability: Jurnal Ilmu Manajemen* 2(1), 1-8.
- Amir, K., & Andri, S. (2024). *The Effect Of Incentives And Job Training On Employee Performance At PT . PLN (Persero) UP3 Pekanbaru Pengaruh Insentif Dan Pelatihan Kerja Terhadap Kinerja Karyawan Pada PT . PLN*. 5(2), 5612–5628.
- Daulay, R., Kurnia, E., & Maulana, I. (2019). Analisis Faktor-Faktor Yang Mempengaruhi Kinerja Karyawan Pada Perusahaan Daerah di Kota Medan. *Proseding Seminar Nasional Kewirausahaan*, 1(1), 209–218. <https://doi.org/10.30596/snk.v1i1.3612>
- Djaya, S. (2021). Pengaruh Motivasi Kerja Dan Kompetensi Terhadap Kinerja Karyawan Di Moderasi Kompensasi. *Buletin Studi Ekonomi* Vol.26 No.1 , 72-84.
- Edgar, T. W. (2017). Research methods for cyber security. *Exploratory study* ,

29,95-130.

- Efendi, R., Lubis, J (2020)., Manajemen, P., Ekonomi, F., & Labuhanbatu, U. (n.d.). *Terhadap Kinerja Karyawan Pada Pt . Milano Panai Tengah*. 1–11.
- Firman, A., Latief, F., & Dirwan. (2022). Dampak Pelatihan Mutasi dan Rotasi Kerja Terhadap Motivasi Kerja Pegawai. *Jurnal Manajemen STIE Muhammadiyah Palopo*, 8(2), 265–278.
- Fitriliana, F., Mauliza, P., Hanum, F., & Juwita, J. (2022). Pengaruh Pendidikan dan Pelatihan Kerja Terhadap Kinerja Pegawai Pada Dinas Pemuda dan Olahraga Aceh. *Eqien - Jurnal Ekonomi Dan Bisnis*, 11(03), 477–483. <https://stiemuttaqien.ac.id/ojs/index.php/OJS/article/view/1061>
- Ghozali, I. &. (2015). *Partial Least Square Konsep, Teknik dan Aplikasi Menggunakan Program Smartpls 3.0 Untuk Penelitian Empiris*. Semarang: Badan Penerbit UNDIP, 4(1).
- Hair Jr, J. F. (2014). Partial least squares structural equation modeling (PLS-SEM) An emerging tool in business research 26(2). *European Business Review*, 106-121.
- Hendra. (2020). Pengaruh Budaya Organisasi, Pelatihan Dan Motivasi Terhadap Kinerja Karyawan Pada Universitas Tjut Nyak Dhien Medan Hendra. *Maneggio: Jurnal Ilmiah Magister Manajemen*, 3(1), 1–12.
- Henseler, J., Ringle, C. M., & Sarstedt, M. (2015). *A new criterion for assessing discriminant validity in variance-based structural equation modeling*. 115–135. <https://doi.org/10.1007/s11747-014-0403-8>
- Iskanto, D. (2020). The Role of Leadership and Influence on Employee Performance in Digital Era. *Jurnal Manajemen Bisnis*, 17(4), 470–484.
- Jufrizen, & Hadi, F. P. (2021). Pengaruh Fasilitas Kerja dan Disiplin Kerja Terhadap Kinerja Karyawan Melalui Motivasi Kerja. *Jurnal Sains Manajemen*, 7(1), 35–54.
- Kinanti, F. W. (2018). Does Leadership Impact on Performance of Agriculture and Food Service? *Jurnal Pendidikan Ekonomi Dan Bisnis (JPED)* 6(2), 161-175.
- Kolibu, F. K., & Rachmi, A. T. (2014). Faktor-Faktor Hygiene dan Motivator : Pengaruhnya terhadap Kepuasan Kerja Perawat di Rumah Sakit Baptis Batu. *Jurnal Aplikasi Manajemen (JAM)*, 12(4), 704–715.
- Mangkunegara, A. P. (2017). *Corporate Human Resource Management*. Bandung: PT. Remaja Rosdakarya.
- Meidita, A. (2019). Pengaruh Pelatihan dan Kompetensi Terhadap Kepuasan Kerja Melalui Motivasi Kerja. *Maneggio: Jurnal Ilmiah Magister Manajemen*,

2(2), 226–237.

- Mendrofa, J. (2022). Kinerja Karyawan Ditinjau Dari Pelatihan, Disiplin Kerja Terhadap Motivasi Pada Pt. Industri Kapal Indonesia (Persero) Makassar. *Unikal National Conference*, 5, 503–515.
- Miranti, M., & Hikmah Perkasa, D. (2023). Neraca Pengaruh Insentif Dan Motivasi Kerja Terhadap Kinerja Karyawan Pt. Ridho Sejahtera Jaya. *Jurnal Ekonomi, Manajemen Dan Akuntansi Neraca*, 1(1), 35–52. <https://jurnal.kolibi.org/index.php/neraca/article/view/21/18>
- Nasri, H., Tamsah, H., & Firman, A. (2018). Pengaruh Kompetensi, Gaya Kepemimpinan, dan Pelatihan, terhadap Kinerja Aparatur Sipil Negara Sekecamatan Binamu Kabupaten Jeneponto. *Jurnal Mirai Management*, 3(2), 78–91.
- Nawawi, H. (2018). Manajemen Sumber Daya Manusia Untuk Bisnis Yang Kompetitif. Yogyakarta: Gadjah Mada University Press.
- Palendeng, Frankly Oktavian, Bernanto, I. (2021). Pengaruh Insentif Finansial, Insentif Nonfinansial, dan Motivasi Kerja Terhadap Kepuasan Kerja Perawat Di Rumah Sakit Gunung Maria Tomohon. *Jurnal Ilmiah Manajemen Bisnis Dan Inovasi Universitas Sam Ratualangi (JMBI UNSRAT)*, 8(3), 652–667.
- Parta, I. K. W., Ismail, D., & Wijaya, N. S. (2023). Pengaruh Pelatihan dan Disiplin Kerja Terhadap Kinerja Karyawan The Influence of Training and Work Discipline on Employee Performance. *PARIS (Jurnal Pariwisata Dan Bisnis)*, 02(8), 1751–1771.
- Purba, F. L., Lubis, M. R., & Ideyani, N. (2022). Pengaruh Budaya Organisasi dan Pemberian Insentif terhadap Kepuasan Kerja Karyawan. *Journal of Education, Humaniora and Social Sciences (JEHSS)*, 4(3), 1897–1904. <https://doi.org/10.34007/jehss.v4i3.970>
- Putra, G. S., & Fernos, J. (2023). Pengaruh Disiplin Kerja dan Motivasi Kerja Terhadap Kinerja Pegawai Pada Dinas Tenaga Kerja dan Perindustrian Kota Padang. *Jurnal Valuasi: Jurnal Ilmiah Ilmu Manajemen Dan Kewirausahaan*, 3(2), 617–629.
- Putri, R. W., & Astuti, P. (2022). Pengaruh Pelatihan dan Motivasi Kerja Terhadap Kinerja Karyawan. *Jurnal Fokus Manajemen Bisnis UAD*, 12(2020), 1–15.
- Putri, A. (2020). Pengaruh Pelatihan, Lingkungan Kerja Dan Kepuasan Kerja Terhadap Kinerja Karyawan Pt Rotte Ragam Rasa Cabang Pekanbaru. Riau: Uin Suska Riau.
- Rahmadania, A., & Aly, H. N. (2023). Implementasi Teori Hierarchy Of Needs Maslow Dalam Meningkatkan Motivasi Belajar Di Yayasan Cahaya Generasi Islam Kota Bengkulu. *Jurnal Pendidikan Dan Konseling (JPDK)*, 5(4),

261–272. <https://doi.org/10.31004/jpdk.v5i4.17456>

- Sadat, P. A., Handayani, S., & Kurniawan, M. (2020). Disiplin Kerja dan Motivasi Terhadap Kinerja Karyawan. *Inovator: Jurnal Manajemen*, 9(1), 23–29.
- Sedarmayanti. (2017). *Planning and Development of Human Resources to Improve Competence, Performance and Work Productivity*. Bandung: PT Refika Aditama.
- Sakban, . I. (2019). Manajemen Sumber Daya Manusia. Vol 2 No 1 (2019): Alignment:Journal of Administration and Educational Management , DOI: <https://doi.org/10.31539/alignment.v2i1.721>, 94.
- Setiani, Y., & Febrian, W. D. (2023). Pengaruh Pelatihan Kerja, Lingkungan Kerja Dan Kepuasan Kerja Terhadap Kinerja Karyawan Pt Indomarco Prismatama Jakarta. *Ekonomi, Manajemen Dan Akuntansi*, 1(1), 279–292. <https://doi.org/10.51544/jmm.v7i1.2529>
- Silaban, A. M., & Siregar, O. M. (2023). *Pengaruh Gaya Kepemimpinan Transformasional dan Pelatihan Terhadap Kinerja Karyawan Pada PT . Horti jaya lestari Cabang Dokan*. 2(01), 16–26.
- Sinaga, S. (2020). Peranan Balas Jasa Dan Insentif Terhadap Motivasi Kerja Pada Pt. Sony Gemerlang Medan. *Jurnal Darma Agung* Vol.28 No.1 Doi: <Http://Dx.Doi.Org/10.46930/Ojsuda.V28i1.605>, 132-144.
- Sitompul, Si. S., & Saragih, Y. O. (2019). Pengaruh Insentif Finansial, Insentif Non Finansial dan Motivasi Kerja terhadap Kinerja Karyawan pada PT. Pegadaian (Persero). *Management Studies and Entrepreneurship Journal (MSEJ)*, 1(1), 13–24. <https://doi.org/10.37385/msej.v1i1.5>
- Soegesti, D. G., & Anggarini, D. R. (2021). Pengaruh Kompensasi Dan Pelatihan Terhadap Motivasi Kerja Karyawan Hotel Di Kota Bandar Lampung. *Jurnal Bisnis Dan Manajemen*, 17(3), 162–169. <https://doi.org/10.23960/jbm.v17i3.252>
- Sofyani, H. (2023). *Penentuan Jumlah Sampel pada Penelitian Akuntansi dan Bisnis Berpendekatan Kuantitatif*. 7(2). <https://doi.org/10.18196/rabin.v7i2.19031>
- Sugiyono. (2016). *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Alfabeta.
- Sundari, S., & Rifai, A. Z. (2020). Dampak Motivasi , Kompetensi , Dan Pemberian Insentif. *Jurnal Administrasi Kantor*, Vol.8, No.2, P-ISSN: 2337-6694, E-ISSN:2527-9769, 8(2), 199–208.
- Surtrisno, Amalia, M. M., Mere, K., Bakar, A., Novie, D., & Arta, C. (2023). Dampak Pemberian Motivasi Dan Insentif Perusahaan Rintisan : Literature Review Terhadap Kinerja Pegawai Pada Perusahaa Rintisan: Literature Review. *Management Studies and Entrepreneurship Journal*, 4(2), 1871–1881.

- Sutrisno, E. (2019). Manajemen Sumber Daya Manusia (Pertama). Prenadamedia GROUP.
- Suwandi, A. W. (2021). Pengaruh Pelatihan Dan Pemberian Insentif Terhadap Kinerja Tenaga Medis. *Jurnal Ilmiah Ekonomi Manajemen (Jiem)* Vol.12 No.2 , 104-118.
- Syamsir, S. &. (2020). Pengaruh komitmen organisasi dan kepuasan kerja terhadap intention turnover pegawai. VOL.1 NO. 1 *Insight Management Journal* DOI: <https://doi.org/10.47065/imj.v1i1.12>, 1(1), 1-5.
- Syarif, A. (2022). Pengaruh Insentif dan Pelatihan terhadap Kinerja Karyawan Bank Syariah Syariah Mandiri Kantor Cabang Balikpapan. *Optimal: Jurnal Ekonomi Dan Kewirausahaan*, 15(1), 104-117. <https://doi.org/10.33558/optimal.v15i1.2729>
- Utarindasari, D. (2021). Analisis Pengaruh Insentif dan Gaya Kepemimpinan terhadap Motivasi Kerja dan Produktivitas Karyawan. *Jurnal Manajemen Bisnis Dan Keuangan*, 2(1), 12-19.
- Yulia, E., Firdaus, M. A., & Agung, S. (2024). Pengaruh Pemberian Insentif dan Motivasi Kerja Terhadap Peningkatan Kinerja Pegawai. *Indonesian Journal of Innovation Multidisipliner Research*, Vol.2, No.1, E-ISSN: 3025-0994. DOI: <https://doi.org/10.31004/ijim.V2i1.63>, 2, 1-9.