

## The Effect of Compensation, Job Satisfaction and Work Ability on Employee Performance at the East Medan Pratama Tax Service Office

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### ABSTRACT

This study aims to determine the effect of compensation, job satisfaction and work ability partially and simultaneously on the performance of employees work in the Kantor Pelayanan Pajak Pratama Medan Timur. Population of 95 people, and a study sample of 93 people. The data analysis technique used is multiple regression analysis using the IMB Statistics computer program for Product and Service Solution (SPSS) version 24. Based on the analysis results obtained compensation have a positive and significant effect on the performance of employees work of the Kantor Pelayanan Pajak Pratama Medan Timur, this is supported by the results of t count analysis  $> t\text{-table}$  ( $2,938 > 1,987$ ) at  $n = 93$  at 95% significance level. Job satisfaction has a not effect on the performance of employees work of the Primary Tax Service Office of Medan Timur, this is supported by an analysis of t count  $> t\text{-table}$  ( $2,128 > 1,987$ ) at  $n = 93$  at 95% significance level. Work ability has a effect on the performance of employees work of the Kantor Pelayanan Pajak Pratama Medan Timur, this is supported by an analysis of t count  $> t\text{-table}$  ( $3,335 > 1,987$ ) at  $n = 93$  with a significant level of 95%. Value of F-count  $> F\text{ table}$  ( $16,396 > 2,71$ ) This states that together (multiple) there are positive and significant effects of compensation, job satisfaction and work ability on the performance of employees work of employees of the Kantor Pelayanan Pajak Pratama Medan Timur.

## **INTRODUCTION**

The extent to which government and commercial organizations can fulfill the organization's planned aims determines its success. To attain this goal, the involvement of many organizational aspects, particularly human resources, is critical. Human resources are the key determinants of organizational success. Organizations want human resources who can operate more efficiently and quickly, which necessitates great performance. This is because Human Resources (HR) are not only the most important asset, but also the main key in achieving organizational goals. HR brings the skills and competencies needed to carry out various tasks and responsibilities within the organization. These skills include technical knowledge, interpersonal skills, and leadership skills that are essential for success.

High quality human resources are able to contribute to creating innovation and creativity in the organization. They bring new ideas, diverse perspectives, and the ability to solve problems in innovative ways. Trained and qualified human resources enable organizations to make good, data-based decisions. They can carefully analyze information, evaluate risks, and make decisions that support organizational goals. Skilled, motivated and engaged HR tends to improve the overall performance of the organization. They work effectively, contribute to the achievement of goals, and help organizations to remain competitive in the market.

Well-trained human resources can provide quality service to customers and stakeholders. They are able to interact well, resolve problems quickly, and ensure customer satisfaction and stakeholder trust. HR plays a role in forming a positive and productive organizational culture. They practice the organization's core values, contribute to teamwork, and create an inclusive and competitive work environment. Superior human resources are an important asset in maintaining an organization's competitiveness in a competitive market. They help organizations to adapt to market changes, respond to competition, and create competitive advantages. Because of this important role, it is important for organizations to manage their HR well, including in terms of recruitment, development, performance management and employee retention. By doing this, organizations can maximize the potential of their human resources and achieve long-term success.

## **THEORETICAL REVIEW**

Employee performance shall be reflected in all sorts of activities, such as coaching, mentoring, and providing facilities, carried out by government agencies for employees in compliance with applicable laws and regulations. According to Sinambela (2012:136), employee performance is defined as an employee's capacity to accomplish specific abilities. This can be determined by performing performance appraisals on employees within the organization.

Performance appraisal is conducted by comparing employees' performance against performance indicators, which are features of measurement in performance appraisal. The performance appraisal process is an important part of performance management which aims to measure employee achievements against the goals and performance standards set by the

organization. The organization establishes clear and measurable performance indicators for each position or position. This indicator includes work objectives, performance standards, and competencies expected from employees.

Employee performance data is collected based on predetermined performance indicators. This data can be in the form of target achievements, work results, completed projects, feedback from customers or colleagues, and so on. Managers or superiors directly evaluate employee performance based on the data that has been collected. They compare employee performance with predetermined performance indicators to assess their achievements and contributions. After the evaluation, managers provide feedback to employees regarding their performance. This feedback includes appreciation of good performance, identification of areas for development, and follow-up plans to improve future performance.

Development Planning: Based on the evaluation results, managers and employees jointly plan appropriate development programs to improve the required skills, knowledge and competencies. The performance assessment process is continued with regular performance monitoring and progress reporting to related parties, including senior management and the HR team. Based on the results of the performance appraisal, management makes decisions regarding awards, promotions, career development, or necessary corrective actions. If necessary, managers and employees work together to implement planned corrective actions to improve future performance. By using clear and measurable performance indicators, organizations can conduct performance assessments more objectively and effectively, as well as provide meaningful feedback to employees for further development. According to the statement above, performance plays a critical role in a company, hence government organizations make several efforts to increase employee performance.

The East Medan Pratama Tax Service Office is one of the government agencies responsible for tax advice, services, and oversight. This is consistent with the government's functions and duties as a provider of development and other community services. To perform well and meet the intended targets, the East Medan Primary Tax Service Office wants people that are tough, highly disciplined, devoted, and take responsibility for the work assigned to them.

The phenomenon that occurs at the East Medan Pratama Tax Service Office is due to employee performance. There is still a lack of employee responsibility in working for the company, which causes work to accumulate and not be completed at a predetermined time, affecting employee performance and the company, particularly in improving the quality and progress desired by the company. There is still an incorrect job outcome, so the work must be repeated.

One method for improving employee performance is to identify fair and reasonable compensation for their work performance. Compensation is designed to reward employees for their dedication to the organization and its duties while also reducing turnover. Furthermore, job happiness might influence employee performance. Job satisfaction is a sense that individuals or

employees have about their work, regardless of whether it meets their needs or not. An employee will sense job satisfaction if the work they have done thus far results in a reward that is appropriate and equitable to them.

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Employee ability can also take the shape of skills (expertise), which must be constantly developed. Skills are the capacity to do a specific, concentrated, and dynamic task that calls for training and can be demonstrated by a high level of ability. Work ability had a significant impact on the performance of employees of the West Tanjung Jabung District Education Office, according to a study done in 2012 by Indra and titled The influence of ability and motivation on the performance of employees of the West Tanjung Jabung District Education Office.

## METHODOLOGY

This research was conducted at the East Medan Pratama Tax Service Office located at Jalan Sukamulia Number 17A, Medan City, North Sumatra Province, zip code 20152. The population in this study is all employees of the East Medan Pratama Tax Service Office 95 people. if the subject is less than 100 people. The sample is a portion of the population" If the subject is large or more than 100 people can be taken 10-15% or 20-25% or more. Because the study population was still below 100, the sample in this study determined the entire population amounted to 93 people. (Total sample) does not include Head of Office and Researcher.

Data collection techniques are using questionnaires, interviews, observations, and documentation. Research instruments in research using *Likert Scale*. Data analysis techniques use data quality tests which include validity tests, reliability tests, classical assumption tests, multiple linear regression analysis, hypothesis tests, F tests, and determination coefficient tests.

## RESULTS

### *Data Quality Test*

#### 1. validity test

Testing the validity of the instrument can be seen in the *column Corrected Item-Total Correlation*. If the correlation number obtained is greater than the criticism number ( $r\text{-count} > r\text{-table}$ ) then the instrument is said to be valid.

**Table 1.1**  
**Validity test**

Variable	Instrument	r-count	r-table	Information
Compensation (X1)	1) K1	0.494	0.203	Valid
	2) K2	0.734	0.203	Valid
	3) K3	0.586	0.203	Valid
	4) K4	0.681	0.203	Valid
	5) K5	0.733	0.203	Valid
	6) K6	0.643	0.203	Valid
	7) K7	0.667	0.203	Valid
	8) K8	0.586	0.203	Valid
	9) K9	0.683	0.203	Valid
	10) K10	0.700	0.203	Valid
Job satisfaction (X2)	1) KK1	0.372	0.203	Valid
	2) KK2	0.489	0.203	Valid
	3) KK3	0.402	0.203	Valid
	4) KK4	0.550	0.203	Valid
	5) KK5	0.540	0.203	Valid
	6) KK6	0.429	0.203	Valid
	7) KK7	0.547	0.203	Valid
	8) KK8	0.517	0.203	Valid
	9) KK9	0.611	0.203	Valid
	10) KK10	0.563	0.203	Valid
Job satisfaction (X3)	1) KM1	0.506	0.203	Valid
	2) KM2	0.542	0.203	Valid
	3) KM3	0.276	0.203	Valid
	4) KM4	0.620	0.203	Valid
	5) KM5	0.545	0.203	Valid
	6) KM6	0.536	0.203	Valid
	7) KM7	0.468	0.203	Valid
	8) KM8	0.517	0.203	Valid
	9) KM9	0.522	0.203	Valid
	10) KM10	0.431	0.203	Valid
Employee Performance (Y)	1) KP1	0.287	0.203	Valid
	2) KP2	0.535	0.203	Valid
	3) KP3	0.411	0.203	Valid
	4) KP4	0.540	0.203	Valid
	5) KP5	0.400	0.203	Valid
	6) KP6	0.654	0.203	Valid
	7) KP7	0.649	0.203	Valid
	8) KP8	0.515	0.203	Valid
	9) KP9	0.339	0.203	Valid
	10) KP10	0.488	0.203	Valid

Source: 2023 Research Results

## 2. Reliability Test

Reliability tests are performed to determine whether the measuring device used is reliable and remains consistent if the measurement is repeated. A questionnaire is said to be reliable if *Cronbach's Alpha* is greater than 0.6. This shows that the research data is declared reliable.

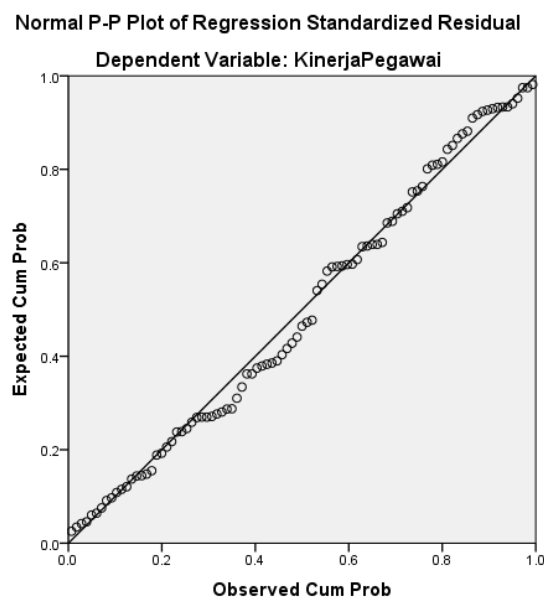
**Table 1.2**  
**Reliability Test**

Variable	Cronbach's Alpha	Reliability Limits	Information
Compensation (X1)	0.758	0.6	Reliable
Job satisfaction (X2)	0.717	0.6	Reliable
Work ability (X3)	0.713	0.6	Reliable
Employee Performance (Y)	0.704	0.6	Reliable

Source: 2023 Research Results

## 3. Classical Assumption Test

### a. Normality Test



**Figure 1.1 Data Normality Test Graph**

The data spreads around the diagonal line and follows its direction on the histogram graph, as shown in figure 1.1 above, suggesting that the distribution pattern is normal. Thus, it may be said that the regression model satisfies the normality assumption based on the P-P plot graph.

**b. Multicollinearity Test**

**Table 1.3**  
**Multicollinearity Test**  
**Coefficients<sup>a</sup>**

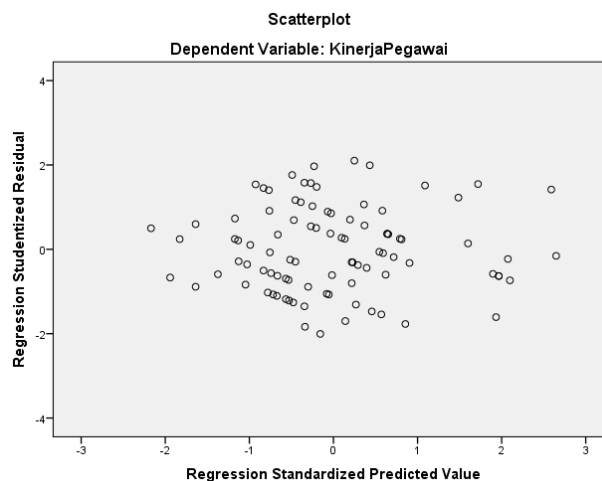
Model		Collinearity Statistics	
		Tolerance	VIF
1	Compensation	.775	1.291
	Job satisfaction	.920	1.086
	Work ability	.782	1.279

a. Dependent Variable: Employee Performance  
 Source: 2023 Research Results

There is no independent variable with a tolerance value of less than 0.10, indicating that multicollinearity does not occur or that there is no connection between the independent variables, according to the tolerance value. The value of the variance inflation factor (VIF) calculation arrives in the same conclusion: no independent variable has a VIF value greater than 10. Thus, it may be said that the regression model's independent variables do not exhibit multicollinearity.

**c. Heteroscedasticity Test**

After testing the heteroscedasticity assumption, it was determined that there was no heteroscedasticity in the regression model. Stated differently, there is a correlation between the variance of residuals across observations. Figure 1.2 below displays the heteroscedasticity test results:



**Figure 1.2 Heteroscedasticity Test**

**4. Hypothesis Test**

**a. T test**

**Table 1.4**  
**t Test**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.818	3.977		4.229	.000
	Compensation	.201	.069	.284	2.938	.004
	Job satisfaction	.163	.076	.189	2.128	.036
	Work ability	.268	.080	.321	3.335	.001

a. Dependent Variable: Employee Performance

Source: Data processed 2023

Based on the table above, it is known that the calculated *t* value of each independent variable partially affects the dependent variable, namely:

1. The compensation variable has a *p-value* (in the *Sig.* column) of 0.004 < 0.05 means significant, while *t* count 2.938 > of *t* table 1.987 means significant. This means that compensation has a positive and significant effect on employee performance.
2. The job satisfaction variable has a *p-value* (in the *Sig.* column) of 0.036 < 0.05 means significant, while *t* count 2.128 > from *t* table 1.987 means significant. This means that job satisfaction has a positive and significant effect on employee performance.
3. The workability variable has a *p-value* (in the *Sig.* column) of 0.001 < 0.05 means significant, while *t* count 3.335 > of *t* table 1.987 means significant. This means that work ability has a positive and significant effect on employee performance.

**b. F Test**

**Table 1.5**  
**Simultaneous Test (F Test)**  
**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	211.851	3	70.617	16.396	.000 <sup>b</sup>
	Residual	383.310	89	4.307		
	Total	595.161	92			

a. Dependent Variable: Employee Performance

b. Predictors: (Constant), Work Ability, Job Satisfaction, Compensation

Source: Data processed 2023

Based on the F test or Anova test or simultaneous test above, F count is obtained at 16.396 at  $\alpha = 5\%$  or 0.05 with a significant level of 0.000 because the probability value (0.000) is much smaller than 0.05, the regression model can be used to predict that compensation (X1), job satisfaction (X2), and work ability (X3) as independent variables together (simultaneously) affect employee performance (Y). Stated otherwise, F counts  $>$  F table, which is  $16.396 > 2.71$ , indicating that pay (X1), job satisfaction (X2), and work ability (X3) all concurrently have a positive and significant influence on employee performance. This indicates that employee performance (Y) will increase if compensation (X1), job satisfaction (X2), and work ability (X3) are applied collaboratively in the organization; on the other hand, employee performance (Y) will decrease if compensation (X1), job satisfaction (X2), and work ability (X3) are not applied collaboratively.

**c. Determination Coefficient Analysis (R2)**

**Table 1.6**  
**Coefficient of Determination**  
**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.597 <sup>a</sup>	.356	.334	2.075

a. Predictors: (Constant), Work Ability, Job Satisfaction, Compensation

Source: Data processed 2023

The corrected coefficient of determination (R2), also known as the adjusted R square, is 0.356 based on the processed findings displayed in the above table. This indicates that independent variables, such as pay, job satisfaction, and work ability, influence or explain 35.6% of the dependent variable (employee performance), and other variables not included in the study's variables influence or explain the remaining 64.4% (100% - 35.6%).

**5. Regression Equation Results**

**Tabel 1.7**  
**Multiple Linear Regression Test**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	16.818	3.977		4.229	.000
	Compensation	.201	.069	.284	2.938	.004

Job satisfaction	.163	.076	.189	2.128	.036
Work ability	.268	.080	.321	3.335	.001

a. Dependent Variable: Employee Performance

Source: Data processed 2023

The regression equation that has been formulated is carried out data processing so that the final equation is obtained, namely:

$$Y = 16,818 + 0,201X1 + 0,163X2 + 0,268X3$$

In this regression model, the value of the constant listed at 16.818 can be interpreted if the free variable in the model is assumed to be equal to zero or the free variable in this case compensation, job satisfaction and work ability are applied, then employee performance will increase by 16,818 units. The value of regression coefficient  $\beta_1$  of 0.201 in this study can be interpreted that the compensation variable (X1) affects employee performance (Y). This shows that when compensation is met, employee performance will increase by 0.201 units. The value of regression coefficient  $\beta_2$  of 0.163 in this study can be interpreted that the job satisfaction variable (X2) affects employee performance (Y). This shows that when the job satisfaction variable is met, employee performance will increase by 0.163 units. The value of regression coefficient  $\beta_3$  of 0.268 in this study can be interpreted that the work ability variable (X3) has a positive effect on employee performance (Y). This shows that when the work ability variable is met, employee performance will increase by 0.268 units.

## DISCUSSION

### *The Effect of Compensation on Employee Performance*

The East Medan Pratama Tax Service Office's staff performance is positively and significantly impacted by salary, according to the study's findings in part. This result demonstrates that pay is commensurate with worker performance, or, to put it another way, that payment fulfillment influences high-performing or good-performing workers. This impact demonstrates how salary plays a significant part in raising worker productivity at the East Medan Pratama Tax Service Office. This is evident from the answers of respondents who on average agree that getting a salary that is in accordance with my job description, getting a salary that is in accordance with my job load, getting overtime pay in accordance with excess working hours, getting a decent appreciation for the work I do outside of working hours, getting holiday allowances every year, holiday allowances provided by the institution are appropriate, and the family allowance provided by the institution.

### *The Effect of Job Satisfaction on Employee Performance*

The findings of this study indicate that loyalty has a favorable and significant effect on employee performance. In other words, the fulfillment of loyalty at the East Medan Pratama Tax Service Office has an impact on

employee performance. This demonstrates the need of implementing job satisfaction measures at the East Medan Pratama Tax Service Office. This is obvious from the responses of respondents, who, on average, agreed that the duties assigned to me were appropriate for my talents, that the work I received was in accordance with my wishes, and that the salary system in which I worked was in accordance with applicable legislation. The amount and type of benefits received were in accordance with applicable regulations, my boss always supervises me at work and routinely checks the work of his employees, happy with promotions (promotions) that happen frequently in the company, happy with the assessment for promotions based on achievements and employee work, happy because there is an open opportunity to be promoted, Leaders constantly provide direction to employees in all tasks so that all employees work with complete discipline. When there are challenges at work, I receive moral support from coworkers and encouragement from superiors.

#### *The Effect of Work Ability on Employee Performance*

The findings of this study indicate that Self-Ability has a favorable and significant effect on staff performance at the East Medan Pratama Tax Service Office. A positive influence indicates that the effect of work ability is in accordance with employee performance; in other words, the presence of good work ability will affect good / high employee performance, however if good work ability is not met, employee performance would be low / poor. The considerable influence indicates that work capacity is an essential factor in increasing employee performance at the East Medan Pratama Tax Service Office.

This is evident from the answers of respondents, who on average agree that having the ability to understand tasks in my field of work in detail, quickly receiving work instructions given to me, having the ability to analyze a problem, in working stamina factors greatly affect my work results, in working I am an agile employee, can solve problems independently. The level of formal education that I have supports my work, always think analytically and critically in every decision making, have logical skills in thinking to find accurate facts and predict existing risks, have the ability to communicate sequentially, sequentially, orderly, precisely, systematically, in self-positioning.

#### *The Effect of Compensation, Job Satisfaction and Work Ability on Employee Performance*

Based on the calculation findings, it is possible to conclude that salary, job happiness, and work ability all have a positive and significant impact on employee performance at the East Medan Pratama Tax Service Office. Thus, the findings of this study support the idea that compensation, job happiness, and work ability all have an impact on employee performance. Employee performance will improve as a result of the good and significant effects of

compensation, job satisfaction, and work ability implemented at the East Medan Pratama Tax Services Office. This means that salary, job satisfaction, and work ability all play an essential part in increasing employee performance. This also demonstrates that I can minimize the mistakes I make at work, meet the company's targets, complete my work carefully, am always present and go home to work according to the company's schedule, can accept full responsibility for the work I receive, and can complete the work myself well and according to the procedures that have been established. Always have a strong commitment to completing the task assigned to me; when working, I do not delay the work assigned by my superior; and I strive to meet the company's tax revenue targets.

## **CONCLUSIONS AND RECOMMENDATIONS**

The conclusions and suggestions that can be presented in this study are:

1. Compensation, job satisfaction and work ability simultaneously have a positive and significant effect on employee performance at the East Medan Pratama Tax Service Office, this is supported by the results of the F analysis calculated  $> F\text{-table}$  ( $16.396 > 2.71$ ) at  $n = 93$  at the level of 95% sigifikansi.
2. Partial compensation has a positive and significant effect on employee performance at the East Medan Pratama Tax Service Office, this is supported by the results of the t-table t-count analysis ( $2.938 > 1.987$ ) at  $n = 93$  at the 95% sigifikansi level.
3. Partial job satisfaction has a positive and significant effect on employee performance at the East Medan Pratama Tax Service Office, this is supported by the results of the t-count analysis  $> t\text{-table}$  ( $2.128 > 1.987$ ) at  $n = 93$  at the 95% sigifikansi level.
4. Partial work ability has a positive and significant effect on employee performance at the East Medan Pratama Tax Service Office, this is supported by the results of the t-table t-count analysis ( $3.335 > 1.987$ ) at  $n = 93$  at the level of 95% sigifikansi.

The advice given for this study is:

1. Providing staff incentive can boost enthusiasm and inventiveness, leading to better performance.
2. To increase employee performance, executives should evaluate policies, particularly those related to discipline.

## **FURTHER STUDY**

To maximize outcomes, researchers can broaden the scope of their research by analyzing variables that impact employee performance and extending the study term.

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