

RESEARCH ARTICLE

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THE EFFECT OF SALARY, ALLOWANCES AND WORK FACILITIES ON EMPLOYEE PERFORMANCE AT BANK JATIM DR. SOETOMO SURABAYA BRANCH

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Abstract

This study analyzes the influence of salary (X_1), allowances (X_2), and work facilities (X_3) on employee performance (Y) at Bank Jatim Dr. Soetomo Surabaya Branch. Using a quantitative approach, data from 33 respondents (random sampling from a population of 125 employees) were analyzed through validity and reliability tests, multiple linear regression, and determinant coefficient testing. The results indicate that all three variables have a positive and significant effect—both partially and simultaneously—on employee performance. Analysis using the Business Model Canvas (BMC) reveals sustainability strategies related to the findings: investment in salary and facilities enhances employee productivity as a key resource, employee welfare serves as a retention attraction and competitive differentiator (Value Propositions), transparency in remuneration policies builds trust and engagement (Customer Relationships), optimal employee performance impacts service quality and increases bank revenue (Revenue Streams), and increased compensation budgets related to long-term operational efficiency (Cost Structure). The implications of this research encourage the reallocation of resources within the nine BMC blocks to create a sustainable employee-centric business model, where enhancing human resource quality acts as a catalyst for organizational growth. This study recommends integrating employee performance variables into the bank's business strategy to achieve both financial and non-financial objectives simultaneously.

1. Introduction

Sales is a process in which the needs of buyers and sellers are met, through the exchange of information and interests. This exchange of interests is the basis for mutual need and complementarity, a seller/producer will be useless if there are no consumers who buy the products they have produced, and vice versa, a consumer will not be empowered with all the potential they have if there are no goods whose value can be utilized. Sales in business activities are a measure of the level of results expected by producers through the acceptance of the value of the products produced, through products/services that are well received by the community, the level of sales will increase along with the increasing number of requests.

Companies must be able to build and improve performance within their environment. A company's success is influenced by several factors, one of which is human resources, because human resources are actors at all levels of planning, implementation, and evaluation. The existence of human resources within a company plays a very important role. The workforce has great potential to carry out all activities within the company, from planning, production, distribution to marketing. Many entrepreneurs consider sales programs as the most potential competitive tool. High sales levels are desired by every company, for a company with a high level of sales generated is expected to also increase profits. In sales, there is a concept that states that consumers should not be left alone, the organization must carry out aggressive sales and promotion efforts. Human Resource Management (HRM) is the policy and practice of determining the human or human resource aspects of management positions, including recruiting, screening, training, rewarding and evaluating. (Novari, 2020). Achieving company goals does not only depend on modern and sophisticated machines or infrastructure, but rather depends on the human

Prasetya Bayu Purnama, Djunaedi, Nur Laely, Eny Sustiyatik |24

resources who carry out the work. (Wake, 2012) To achieve goal alignment, company leaders can provide attention to employees through salary payments, as salary is a form of reciprocity between the company and its human resources. Salary can improve work performance and motivate employees to work harder. Therefore, company attention to fair and rational salary arrangements is essential. (Novari, 2020) Salary is defined as the remuneration paid to employees and is guaranteed. This means that salaries will still be paid even if the employee is absent from work. Providing a pleasant workplace also means fostering a sense of well-being in employees, thereby reducing and avoiding wasted time and money. (Deni Krisyanto & Ayu Ekasari, 2024). The decline in health due to the high number of workplace accidents. Therefore, if a company can create a pleasant work environment, meaning a good relationship between employees and superiors and maintaining health and safety in the workplace, it will improve employee performance. As technology advances in the production process, there is a greater possibility of impacts on the workforce. (TANJAYA, 2019). The existence of technology accompanied by modern equipment, apart from making things easier, also increases the risk of work accidents (Tyas & Sunuharyo, 2018) Rasa Baru Company recognizes the importance of providing salaries, benefits, and work facilities to its employees, as these significantly impact their performance. This issue has become increasingly pressing with the increasing cost of basic necessities, and employees will undoubtedly seek higher-paying jobs. (Anggreni Made Ria & Suardhika I Made Sadha, 2018). A problem for Rasa Baru Companies with many employees to pay. Employees deserve fair wages commensurate with their work. Therefore, salaries and benefits are crucial in today's changing world. Performance research is crucial for companies because it is useful for assessing employee quality, quantity, and motivation, the efficiency of change, and for monitoring and improvement. (Muliya & Pratiwi, 2024) Optimal employee performance is essential to increase company productivity and maintain the company's survival. (Irianto & Sukiman, 2021) Every company always wants to provide compensation to employees in various ways, including salaries, benefits, and work facilities, which are expected to improve employee performance.

Based on the description that has been put forward, this study formulates several problems that will be studied in more depth, namely whether salary, allowances, and work facilities have an effect on employee performance at Bank Jatim Dr. Soetomo Surabaya Branch, both individually and simultaneously.

In line with the problem formulation, the objectives of this study are to determine the effect of salary on employee performance, examine the effect of benefits on employee performance, and evaluate the effect of work facilities on employee performance at Bank Jatim Dr. Soetomo Surabaya Branch. In addition, this study also aims to analyze the simultaneous effect of salary, benefits, and work facilities on employee performance and model the business canvas. Theoretically, this study is expected to increase insight and understanding regarding the importance of factors such as salary, benefits, and work facilities in improving employee performance and become reference material for future research. From a practical perspective, for companies, the results of this study can be input for management in managing policies related to the provision of salary, benefits, and work facilities to improve employee welfare and performance. For the government, this study can be a consideration in formulating policies and regulations related to employee welfare. Meanwhile, for researchers, this study provides a deeper understanding of the relationship between salary, benefits, work facilities, and employee performance. In addition, for academics, the results of this study can be used as a reference in human resource management studies and provide additional information for students who want to conduct similar research.

2. Research methodology

2.1. Design

This study uses a quantitative research method because the research data is in the form of numbers and is analyzed using statistics and has met scientific principles, namely concrete, objective, measurable, rational, and systematic. Quantitative methods can be interpreted as research methods based on the philosophy of positivism, used to research certain populations or samples, data collection using research instruments, data analysis is quantitative statistical, with the aim of testing predetermined hypotheses. (Sugiyono, 2018b).

2.2. Population and Sample

The population in this study was all employees at Bank Jatim Dr. Soetomo Surabaya Branch, totaling 125 people. The population is defined as all research subjects who have certain characteristics that have been determined by the researcher to be studied and conclusions drawn. (Brayson, Elsera Siemin Ciamas, 2016; Liviana et al., 2024). Because it is not possible to examine the entire population, a representative sample is determined using the Yamane formula. (Sugiyono, 2012) With an accuracy level of 15%, a sample of 33 respondents was obtained. The sampling technique used in this study was simple random sampling, which is a random sampling method without considering strata in the population, so that each member of the population has an equal chance of being selected. (Sugiyono, 2013).

2.3. Operational Research Variables

The operational variables in this study are as follows.

Table1. Operational Definition of Variables

Variables	Operational Definition of Variables	Indicator	Measurement Scale
Salary (X1)	Salary is compensation in the form of money received by employees or staff as a consequence of their status which contributes to achieving the goals of the company/organization.	1. Eligibility 2. Work motivation 3. Job satisfaction	Likert
Allowance (X2)	Allowances are a program to improve community welfare, the provision of which is not based on employee performance, but rather on their membership as part of the organization.	1. Motivatin g employee s 2. Ensuring the principle of justice 3. Form of allowance	Likert
Work Facilities (X3)	Facilities are all types of equipment, work supplies and services that function as the main/assistant tools in carrying out work.	1. According to the needs 2. Able to optimizethe results 3. Easy to use	Likert
Performance Employee (Y)	Employee performance is the work results achieved by employees in accordance with their authority and responsibility in carrying out the tasks assigned to them.	1. Quantity 2. Quality 3. Punctuality	Likert

Source: olah data

2.4. Observations and Interviews

This study used two data collection techniques: primary data and secondary data. Primary data was obtained directly from respondents through a questionnaire, a data collection method that involves providing written questions to respondents to answer (Edyana, 2008) The questionnaire was chosen because it is efficient in measuring the predetermined variables. Meanwhile, secondary data was obtained indirectly from available sources, such as company history, number of employees, vision and mission, and organizational structure provided by the company (Sugiyono, 2018).

2.5. Research Tools

This study used a questionnaire to collect primary data from respondents, with questions measuring the research variables. The collected data were then entered into Microsoft Excel for initial recapitulation and descriptive statistical calculations, such as frequencies and percentages. Excel was used to organize the data neatly before further analysis. IBM SPSS v17.0 was used for more in-depth statistical analysis, such as validity tests (correlation), reliability tests (Cronbach's Alpha), F-tests and T-tests to measure simultaneous and individual effects, and the coefficient of determination (R^2) to see the extent to which the independent variables explain variation in the dependent variable, thus producing accurate and reliable results. (Field, 2013; Gray & Kinnear, 2012).

2.6. Research Procedure

The data analysis technique used aims to test the validity and reliability of the questionnaire instrument and the influence between variables in the study. Validity testing is carried out by measuring the significant relationship between questions and the variables studied using product-moment correlation. Reliability testing is carried out to test the consistency of the instrument by calculating the Cronbach alpha coefficient. Hypothesis testing uses the F test to examine the simultaneous influence between independent variables on the dependent variable, and the T test to examine the individual influence. The coefficient of determination (R^2) is used to measure the extent to which the independent variables explain variation in the dependent variable. All tests are conducted using SPSS to obtain objective results and can be tested for significance.

2.7. Framework of thinking

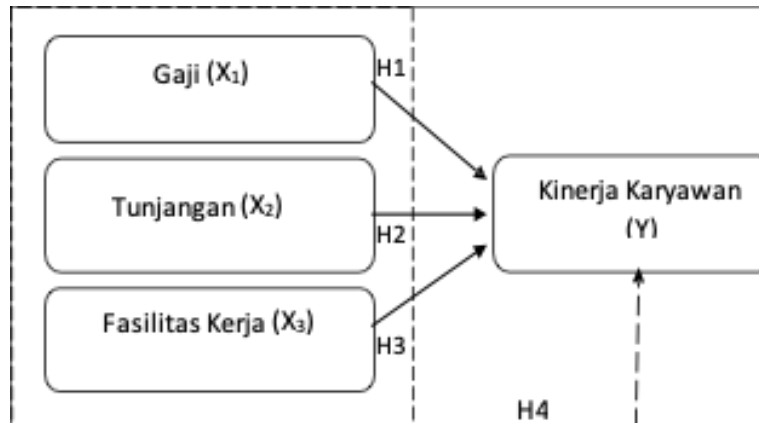


Figure 1. Framework of thinking

Source: data processing

Table 2. Path Hypothesis

Path Hypothesis	Hypothesis Code
Salary (X ₁) → Employee Performance (Y)	H1
Allowance (X ₂) → Employee Performance (Y)	H2
Work Facilities (X ₃) → Employee Performance (Y)	H3
Salary (X ₁), Allowance (X ₂), Work Facilities (X ₃) → Employee Performance (Y)	H4

Source: data processing

3. Results and Discussion

3.1. Result

In this study, various types of statistical tests were conducted to evaluate the effect of salary (X₁), allowances (X₂), and work facilities (X₃) on employee performance (Y) at Bank Jatim Dr. Soetomo Surabaya Branch. First, the reliability test using Cronbach Alpha showed that all variables had values above 0.5, with salary (X₁) of 0.534028, allowances (X₂) of 0.544444, work facilities (X₃) of 0.6, and performance (Y) of 0.588194. These values indicate that all statement items in the questionnaire are reliable and can be relied upon to measure the intended variables. Furthermore, a multicollinearity analysis was conducted to ensure that there was no strong linear relationship between the independent variables. The results showed that the Variance Inflation Factor (VIF) value for salary was 1.072, for allowances was 1.125, and for work facilities was 1.053. All VIF values are below 10, which indicates that there are no symptoms of multicollinearity, so that the three independent variables can be considered mutually independent and suitable for use in the regression model.

In the multiple linear regression analysis, the constant obtained was 2.138, which indicates that if there is no influence from the independent variables, employee performance will remain at that value. The regression coefficient for salary (X₁) is 0.330, for benefits (X₂) is 0.277, and for work facilities (X₃) is 0.365. All of these coefficients are positive, which means that an increase in each of these variables will contribute to an increase in employee performance. The partial t-test shows that all independent variables have a significant effect on employee performance. The t-value for salary is 4.298, for benefits is 3.608, and for work facilities is 4.817. All of these t-values are greater than the t-table, which indicates that the null hypothesis is rejected and the alternative hypothesis is accepted, confirming that salary, benefits, and work facilities have a significant positive effect on employee performance. In addition, the simultaneous F-test shows an F-value of 9.814, which is also significant, indicating that together, the three independent variables have an effect on employee performance. The coefficient of determination (R²) indicates that 56.9% of the variation in employee performance can be explained by salary, benefits, and work facilities, indicating a moderate contribution of these three variables to performance. The study shows that salary, benefits, and work facilities contribute not only individually but also collectively to improving employee performance at Bank Jatim. These findings provide important insights for management in formulating better policies related to compensation and work facilities to improve employee productivity and performance (Table 3).

Table 3. Hypothesis Testing

Test Type	Variables	Results	Interpretation
Reliability (Cronbach Alpha)	Salary (X_1)	0.534028	Reliable
	Allowance (X_2)	0.544444	Reliable
	Work Facilities (X_3)	0.6	Reliable
	Performance (Y)	0.588194	Reliable
Multicollinearity	Wages	VIF=1.072	Multicollinearity free
	Allowance	VIF=1.125	Multicollinearity free
	Work Facilities	VIF=1.053	Multicollinearity free
Multiple Linear Regression	Constant	2,138	Performance basis
	Salary (X_1)	$\beta=0.330$	Positive influence
	Allowance (X_2)	$\beta=0.277$	Positive influence
	Work Facilities (X_3)	$\beta=0.365$	Positive influence
Partial t-test	Wages	t=4.298	Significant
	Allowance	t=3.608	Significant
	Work Facilities	t=4.817	Significant
Partial f-test	Simultan	F=9.814	Significant
R-Square	Coefficient of Determination	56.9%	Moderate Contribution

Source: data processing

3.2. Discussion

The first hypothesis proposed states that there is a significant influence between transformational leadership style and salary on employee performance, partially proven by the results of the t-test value of 4.298. This is rational because it is in accordance with respondents' responses regarding salary. In their responses, respondents stated that the salary given by the company was in accordance with their expectations. The fact that there is a significant influence of salary on performance can be clarified by the results of the multiple linear regression analysis. The multiple linear regression analysis also indicates that for every one unit increase in salary, performance will also increase by 0.330. This means that the higher/greater the salary, the better/higher employee performance. The results of this study strengthen existing research on the opinion (Septiani et al., 2019). That salary has a significant influence on employee performance.

The second hypothesis proposed states that work benefits have a significant effect on performance, partially proven by the t-test result of 3.608. This is rational because it is in accordance with the respondents' responses regarding work benefits. In their responses, respondents stated that the work benefit program implemented by the company is able to guarantee job security for employees. The fact that there is a significant influence of work benefits on performance is clarified by the results of the multiple linear regression analysis. The multiple linear regression analysis also indicates that for every one unit increase in work benefits, performance will also increase by 0.277. This means that the higher/greater the benefits, the better/higher employee performance. The results of this study The results of this study strengthen existing research on the opinion (Anwar & Kasnadian, 2019) that benefits have a significant impact on employee performance.

The second hypothesis proposed states that work facilities have a significant effect on performance, partially proven by the results of the t-test value of 4.817. This is rational because it is in accordance with the respondents' responses regarding occupational health. In their responses, respondents stated that the occupational health program implemented by the company is able to ensure comfort and peace of mind at work for employees. The fact that there is a significant effect of work facilities on performance is clarified by the results of the multiple linear regression analysis. The multiple linear regression analysis also indicates that for every one unit increase in work facilities, performance will also increase by 0.365. This means that the higher/larger the work facilities, the better/higher employee performance. The results of this study The results of this study strengthen existing research on the opinion (Rivalita & Ferdian, 2020), that facility work has a significant influence on employee performance.

The fourth hypothesis states that salary, benefits, and work facilities have a significant effect on performance. This is evident from the results of the questionnaire, respondents stated that the company has provided adequate salaries, benefits, and occupational health facilities for them. Based on the F test, it can be seen that salary, benefits, and work facilities together have a positive and significant effect on improving employee performance. This can be seen from the F count value $> F$ table, namely $9.814 > 2.911$, meaning that the higher/greater the salary, benefits, and work facilities simultaneously, the better/higher the employee's performance. This is also evident from respondents' responses regarding salary, benefit programs, and work facilities provided by the company that salary, benefits, and work facilities simultaneously have a significant effect on employee performance.

In an effort to improve employee performance at Bank Jatim Dr. Soetomo Surabaya Branch, analysis using Business Model Canvas (BMC) provides a comprehensive framework for evaluating sustainable human resource (HR) policies. (Gumulya, 2020; Sudian et al., 2024) First, in Key Partners, banks can partner with training institutions and universities to recruit new talent and improve the competencies of existing employees. Collaboration with facility vendors is also crucial to provide ergonomic furniture and supporting technology that can improve workplace comfort and productivity. Research findings indicate that investment in work facilities has a significant impact ($\beta=0.365$), making this strategic partnership highly relevant. (Komari et al., 2024) Furthermore, in Key Activities, banks need to implement a dynamic remuneration system with periodic adjustments to salaries and benefits, and conduct productivity workshops based on competency gap analysis. Developing employee experience through improved facilities is also a key focus, given the reliability of work facilities ($X_3=0.6$), which indicates the importance of this aspect in supporting performance. In terms of Value Propositions, banks can offer personalized compensation packages based on divisions, as well as holistic wellness programs that integrate health with the benefits structure. Digital enablement through supporting tools for flexible work is also a significant added value, supported by measurable value driver independence (VIF 1.025-1.125). Customer Relationships should be built through transparency in compensation, ongoing feedback systems, and skills-based mentoring programs. (Puspitawati et al., 2022) The t-test results indicate that all independent variables significantly influence employee performance, making it crucial to create a better engagement model. Within Customer Segments, focus should be placed on high-potential employees, millennials, and back-office staff, taking into account the specific needs of each segment. Reliability data indicates that each segment has different needs, so a tailored approach is essential. Key Resources include human capital with specific competencies, competitive remuneration data, and digital infrastructure that supports hybrid work. Resource optimization should be carried out with 56.9% allocated to factors that determine performance. In terms of Channels, banks can utilize the HRIS portal for the benefits application system, the mobile application for training access, and face-to-face career consulting services. The efficiency of these channels can be verified through a multicollinearity-free analysis. The Cost Structure should be allocated wisely, with 60% of the budget allocated to productive compensation, 25% to facility development, and 15% to long-term wellness programs. The study results show that the regression coefficient provides a strong basis for cost allocation. In Revenue Streams, improving employee performance can result in higher productivity yields, talent monetization through training programs, and branding as an attractive employer. This model focuses not only on financial growth but also on long-term sustainability. Implementation recommendations include digitizing the remuneration system for dynamic compensation adjustments, adaptive facility architecture based on the $F=9.814$ analysis, and a sustainable reskilling program with certification pathways. By using sustainability metrics such as ROI Human Capital and Compensation Efficiency Ratio, banks can measure the effectiveness of their interventions. The implementation of this business model is expected to create a more productive and sustainable work environment, as well as improve overall employee performance.

4. Conclusions and Recommendations

Based on the results of the research and analysis that have been conducted, it can be concluded that salary, work benefits, and work facilities have a positive and significant influence on employee performance. Individually, an increase in salary will improve employee performance, as will work benefits and work facilities. In addition, simultaneously, the three independent variables together also contribute positively and significantly to improving employee performance at Bank Jatim Dr. Soetomo Surabaya Branch. The implementation of the Business Model Canvas (BMC) provides a comprehensive framework for evaluating and implementing sustainable human resource policies. By establishing strategic partnerships with training institutions and universities, Bank Jatim can ensure that employees have the necessary competencies to support optimal performance. This is in line with the finding that investment in work facilities ($\beta = 0.365$) and a well-managed benefit program can motivate employees to work more productively. The implications of this research result indicate that Bank Jatim Dr. Soetomo Surabaya Branch should pay more attention to the policy of providing decent and fair salaries according to employee workload. In BMC, this can be translated into key activities that include a dynamic remuneration system and employee experience development through improved facilities. In this way, banks can create significant added value for employees, which in turn will improve their performance.

Declaration of Competing Interest

None

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CRediT authorship contribution statement

Prasetya Bayu Purnama conceptualized the research, collected data, and performed statistical analysis, as well as wrote the initial draft and revised the manuscript. Djunaedi contributed to the development of the theoretical framework and literature review, and assisted in analyzing results

Prasetya Bayu Purnama, Djunaedi, Nur Laely, Eny Sustiyatik |29

and interpreting data. Nur Laely was responsible for developing the research methodology and designing the questionnaire, as well as collecting field data and processing it. Eny Sustiyatik edited the final manuscript and ensured quality assurance, while also drafting recommendations and implications of the research.

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