

THE VARIOUS FACTORS THROUGH EMPLOYEE JOB SATISFACTION AND EMPLOYEE PERFORMANCE AT THE INDONESIA'S NATIONAL ZAKAT AGENCY (BAZNAS), BOGOR CITY

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ABSTRACT

The Indonesia's National Zakat Agency (BAZNAS) is the only agency to collect or distribute zakat, alms and donations at the national level that is recognized by the State. Due to the heavy task of BAZNAS to achieve a goal in the Zakat Infaq and Shodaqoh Collection institution. Employee performance plays a very important role because employee performance also affects the success or failure of a Zakat collection process in Indonesia. This study aims to analyze the respective influences of various factors, as Compensation, Organizational Culture, and Organizational Motivation on Employees Job Satisfaction of the Indonesia's National Zakat Agency (BAZNAS), Bogor City. Then, analyze the respective influences of Compensation, Organizational Culture, Organizational Motivation, and Employees Job Satisfaction on Employees Performance of the Indonesia's National Zakat Agency (BAZNAS), Bogor City and also analyze the influence each of Compensation, Organizational Culture, and Organizational Motivation on Employee Performance through Employee Job Satisfaction of the Indonesia's National Zakat Agency (BAZNAS), Bogor City. This research is a kind of causality, also prominent as an explanatory study conducted to identify the extent and nature of causal relationships with quantitative analysis approach. The sample consists of 100 respondents selected using a questionnaire. Data analysis was conducted using Smart PLS 3.0. The results indicate that Compensation and Motivation have an insignificant effect on Job Satisfaction. However, Organizational Culture has a significant effect on Job Satisfaction. Additionally, stakeholder satisfaction significantly affects loyalty. Organizational Culture, Motivation, and Job Satisfaction have a significant impact on Performance, whereas Compensation does not have a significant impact. Compensation, Organizational Culture, and Motivation do not have a significant impact on Performance through Job Satisfaction. These conclusions can serve as a basis for improving the quality of human resource development at BAZNAS Bogor City.

Keywords: *Compensation, Organizational Culture, Employee Job Satisfaction, Employee Performance*

INTRODUCTION

For an agency human resources have a very important role in an agency, both private agencies and government agencies or BUMN. Human resources have characteristics that are different from other resources, have unique properties, namely human nature that is different from one another, have a mindset that is not an inanimate object (Bukit, T., & Rahmat, 2017). The Indonesia's National Zakat Agency (BAZNAS) is the only agency to collect or distribute zakat, alms and donations at the national level that is recognized by the State. The agency was established by the government approximately 21 years ago through Presidential Decree No. 8 of 2001. This is the first formal zakat management institution at the national level that is recognized by the state. Before that, zakat management in Indonesia was still regional and not centralized. This refers to Presidential Decree No. 07/POIN/10/1968 dated October 31, 1968 concerning national zakat management. At that

time, there were only a few zakat management institutions such as BAZIS DKI (1968), BAZIS Kaltim (1972), and BAZIS West Java (1974). Even several BUMN took the initiative to establish zakat institutions such as BAMUIS BNI (1968). The unification of Zakat management bodies nationally was legalized through Law Number 38 of 1999 concerning Zakat Management. As a follow-up and implementation of the law, the government created Baznas in 2001. Currently, Law Number 38 of 1999 is no longer valid following the enactment of Law Number 23 of 2011 concerning Zakat Management. In the latest law, it is explained that zakat management has two objectives, including increasing the effectiveness and efficiency of services in zakat management and increasing the benefits of zakat to realize community welfare and poverty alleviation (Sukardi, 2022).

Due to the heavy task of BAZNAS to achieve a goal in the Zakat Infaq and Shodaqoh Collection institution. Employee performance

plays a very important role because employee performance also affects the success or failure of a Zakat collection process in Indonesia. The term performance comes from the word Job Performance or Actual Performance (work performance or actual achievement achieved by someone). Performance (work achievement) is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him (Mangkunegara, 2017). So it is necessary to pay attention to several components such as organizational culture, compensation, and motivation through job satisfaction, which are very important to obtain. Several previous studies have been conducted to analyze the influence of these

factors on employee job satisfaction and performance in organization as generally.

However, research on the influence of various factors on employee performance at BAZNAS is still limited. the performance of employees of the Indonesia's National Zakat Agency, Bogor City can be seen from the Employee Performance Assessment. By looking at the Employee Performance Assessment, a person's overall success during a certain period in carrying out tasks compared to various possibilities, such as work result standards, targets, objectives, and criteria can be seen. The following is the Performance Assessment of Baznas Bogor City Employees for 2021-2023.

Table 1 Employee Performance Assessment of BAZNAS, Bogor City

Years	Work Result	Job Predicate
2021	82	Excellent (A)
2022	79	Good (B)
2023	84	Excellent (A)

Source: Secretariat of BAZNAS, Bogor City (2024)

Based on the data obtained in Table 1, the average assessment of the performance of BAZNAS, Bogor City Employees in 2021 showed a figure of 82 percent (Excellent), while in 2022 it decreased by 79 percent (Good), and in 2023 it increased again by 84 percent (Excellent). Referring to the data above, it can be seen that the performance of Baznas employees is still in the good performance category because it is in the range of 70-90 percent. However, if examined further, the performance of BAZNAS employees from 2021-2023 has fluctuated. This shows that the fluctuations that occur can be caused by problems in human resource management in the Indonesia's National Zakat Agency, Bogor City. Therefore, the researcher intends to further analyze why the fluctuations occur through the variables that the researcher raised in this study.

In addition to the above phenomena, there is a research gap that researchers found related to the problem of several factors, as compensation, organizational culture and motivation on employee performance and employee job satisfaction. The following is the research gap in this study. First, in testing employee performance and employee job satisfaction, research findings (Puspitasari, Nursyamsi, & Rasjid, 2018) concluded that compensation has a negative and insignificant effect on employee performance and also has a negative and insignificant effect on employee satisfaction (Saputra, 2021). However, the research results (Sinollah & Ubaitulloh, 2021) state that there is a significant influence between compensation variables and job satisfaction, then

the results of the study (Sudaryana, 2020) show that compensation can significantly improve employee performance. Second, in testing employee job satisfaction and employee performance, research findings (Edward, Indrayani, & Yasa, 2021) concluded that organization culture has a negative and insignificant effect on employee job satisfaction (Rantesalu, Mus, Mapparenta, Arifin, & Jamali, 2016) and also has a negative and insignificant effect on employee performance. Nevertheless, the research results (Panggabean, Soekapdjo, & Tribudhi, 2020; Vebrianis, M. , & Haryati, 2021) state that there is a significant influence between organization culture variables and job satisfaction, then the results of the study (Giantari & Riana, 2017; Novitasari, 2021) show that the better the organizational culture that is formed, the higher the level of work motivation possessed by employees and the positive and significant influence it has on employee performance. Third, in testing employee job satisfaction and employee performance, the research findings (Mappamiring, 2020) concluded that organization motivation has a negative and insignificant effect on employee job satisfaction (Safitri, 2021) and also has a negative and insignificant effect on employee performance. However, the research results (Andriyani & Dewi, 2020) state that there is a significant influence between motivation organization variables and employee job satisfaction by encouraging employee work motivation, then the results of the study (Rachman & Widiartanto, 2022) show that work motivation can positive significantly to the

employee performance. Fourth, in testing employee job satisfaction and employee performance, the research findings (Ishkak, 2022) concluded that job satisfaction has a positive and significant effect on teacher performance. From the identified gap, the gap is filled by using the Employee Job Satisfaction variable as a mediating variable for Compensation, Organizational Culture and Motivation on Employee Performance. This study aims to analyze the respective influences of various factors, as Compensation, Organizational Culture, and Organizational Motivation on Employees Job Satisfaction of the Indonesia's National Zakat Agency (BAZNAS), Bogor City. Then, analyze the respective influences of Compensation, Organizational Culture, Organizational Motivation, and Employees Job Satisfaction on Employees Performance of the Indonesia's National Zakat Agency (BAZNAS), Bogor City and also analyze the influence each of Compensation, Organizational Culture, and Organizational Motivation on Employee Performance through Employee Job Satisfaction of the Indonesia's National Zakat Agency (BAZNAS), Bogor City.

THEORETICAL FRAMEWORK AND RESEARCH MODEL

Concept of Human Resources Management

The main objective of human resources is to increase the contribution of human resources to the organization with the aim of achieving the productivity of the organization concerned (Tendean, 2015). Human resource management is an effort to plan, procure, develop, maintain and use human resources to achieve goals both individually and organizationally (Sutrisno, 2019, hal. 6). Professional employee management must begin with the recruitment, selection and placement of employees according to their abilities and career development (Mangkunegara, 2017). Employees are the main wealth of a company because without their participation, the company's activities will not occur. Employees play an active role in determining plans, systems, processes, and goals to be achieved. Employees are sellers of services (mind and energy) and receive compensation that has been determined in advance (Zhenjing, Chupradit, Ku, Nassani, & Haffar, 2022).

Maslow's Hierarchy of Needs Theory

A Theory of Human Motivation, put forward by Abraham Maslow in 1943, states that a person's needs and satisfaction are multiple, namely biological and psychological needs in the form of material and non-material. In Maslow's

theory of needs, when basic needs are met, the next need becomes dominant. From a motivational perspective, the theory says that even if no need is completely met, a need that has been essentially met is no longer motivating (Robbins & Judge, 2019, hal. 224).

Herzberg's Theory

The theory developed by Herzberg, i.e., the theory of motivational factors and hygiene or maintenance factors. According to this theory, what is meant by motivational factors is something that drives achievement that is intrinsic in nature, meaning it comes from within a person. While what is meant by hygiene or maintenance factors are extrinsic factors that come from outside a person, for example from an organization but also determine a person's behavior in their life (Alrawahi, Sellgren, Altouby, Alwahaibi, & Brommels, 2020).

Expectancy Theory

The theory of posed by Victor H. Vroom in 1964. According to this theory, motivation results from a result that someone wants to achieve and the person's estimate that their actions will lead to the desired result. This means that if someone wants something and can achieve it, then the person will try to achieve it (Cook & Artino, Jr, 2016). Among scientists and practitioners of human resource management, this expectancy theory has its appeal because of its emphasis on the importance of the personnel department in helping employees determine what they want and showing the most appropriate ways to realize their desires (Chukwunonso, 2022). This emphasis is considered important because experience shows that employees do not always know exactly how to get what they want, let alone get it.

Compensation Factors

Basically, humans work also to earn money to fulfill their life needs. That is why an employee begins to appreciate hard work and increasingly shows his performance to the company and the company gives appreciation to employee work performance by providing compensation. Compensation also gives important meaning to employees and individuals, because the amount of compensation reflects the size of the value of their work between employees themselves, their families, and the community. According to the Samsudin (2013, hal. 187), compensation is any form of payment or reward given to employees and arises from the employee's work. While other experts argue that compensation is one of the important factors in order to retain the best employees and attract potential talent (Sudaryana, 2020). Compensation is one of the

important reasons for most employees in carrying out their duties. By obtaining clear and fair compensation, this will automatically make employees work better, so that it is expected to obtain more compensation from the company. According to Hasibuan (2021) consists of 2 (two), namely: (1) Direct Compensation i.e., salary, wages, incentives or bonuses. (2) Indirect Compensation i.e., all indirect financial payments received by an employee for continuing employment with the company. Distribution of indirect compensation in the form of pension funds, holiday allowances, employee welfare, social security and health services, sports facilities, annual excursions and others.

Organizational Culture Factors

Aycan, *et al* (1999) in the research of Ehtesham, *et al*. (2011) stated that organizational culture can be used as a pattern of beliefs and values that are understood by all members of the organization, internalized and practiced so that this pattern provides its own meaning and becomes the basis for behavioral rules in the organization. Organizational culture according to Ivancevich *et al*. (2008) is defined as what employees perceive and how that perception creates a pattern of beliefs, values and expectations. Organizational culture is the shared values, principles, traditions, and ways of doing things that influence how members of an organization act (Robbins & Coulter, 2021). Organizational culture is a pattern of basic assumptions that are found and can be developed by an organization in the learning process to solve problems, adapt to the external environment, and integrate with the internal environment. These basic assumptions have been proven to be applied well to solve the problems faced. Therefore, the process of teaching new members as the right way to perceive something, think to work and have a strong understanding in solving problems. According to the Hofstede (1999), organizational culture indicators include: (1) Professionalism is the quality and behavior that are characteristics of a profession in an organization. (2) Management Distance is an imbalance in the distribution of power in an organization and members consider it as something natural. (3) Trust in colleagues is an attitude that arises to acknowledge and believe in someone. (4) Integration is an act of blending to become a whole and complete unity (Mas'ud, 2004). An organization's culture is built and maintained. The original culture is reflected in the philosophy of its founders. This culture then greatly influences the criteria used in hiring employees. The actions of top management determine the general climate of

acceptable and unacceptable behavior (Robbins & Judge, 2019, hal. 523-524).

Motivation Factors

One of the scientists who is seen as a pioneer of motivation theory is Abraham H. Maslow. The motivation theory he developed in the 40s essentially revolves around the opinion that humans have five levels of hierarchy of needs. According to the Siagian (2013), work motivation is the driving force for someone to make the greatest possible contribution to achieve predetermined goals. Meanwhile, according to the Mc Clelland and Boyatzis in (Suryani & Foeh, 2019) explains that motivation is defined in relation to need strength. Motivation is considered as a force or drive that moves humans towards certain goals. Systematically, motivation is a process that explains the intensity, direction, and persistence of efforts to achieve a goal. Intrinsic motivation is a form of encouragement from within an individual regarding a subject or object. This type of motivation directs the individual's ability to self-actualization, by emphasizing a good form of self-investment. The second type is extrinsic motivation where the individual's external factors are the main driving force to do more optimally. These external factors include awards, salary, work relationships, and work environment. Extrinsic motivation is the desire to do something because of the rewards and reinforcements it brings. In other words, a person is unlikely to perform the behavior if he or she does not get something, later, for doing it. Extrinsic motivation is often contrasted with intrinsic motivation, in which behavior occurs because the experience of performing the behavior is sufficiently rewarding, regardless of any separate consequences that may occur. Although stimulating extrinsic motivation through rewards can have some positive performance effects (e.g., generating greater effort, greater quantity of output, and more rote learning), extrinsic motivation can be used to motivate a person to do a variety of things. If there is a known reward associated with a task or outcome, a person/group may be extrinsically motivated to complete the task for a reward (Kaswan, 2016). According to the Kreitner and Kinicki, the motivation indicators include: (1) Individual needs will be motivated to do activities if the individual concerned sees that the activity meets his needs at that time. (2) Job design is an important factor in management, especially operations management because in addition to being related to productivity, it also concerns the workforce that will carry out the company's operations. (3) Job satisfaction is one of the important factors that influences life

satisfaction, because most of a person's time is spent at work. (4) Justice is the driving force that motivates a person's work spirit. So superiors must act fairly towards all their subordinates. (5) Expectations; a person will be influenced by the perceived value of the reward he will receive, whether it is appropriate or not, fair or not internally or externally. (6) Goal setting employees want to work enthusiastically in an organization not only because of the risk because they are bound by a contract with the organization or simply to maintain their survival, but there are other motivations that cause them to want to direct all their abilities (Sinambela, 2017).

Employee Job Satisfaction

Job satisfaction is a person's feelings towards work (Yukl, 2016). Job satisfaction is a pleasant or unpleasant emotional state, how employees view their jobs. Job satisfaction reflects a person's feelings about their job (Handoko, 2019). Job satisfaction refers to a person's positive feelings towards employees regarding a job obtained from a certain evaluation of job characteristics. High satisfaction is owned by a person or employee for their work, then the individual's feelings are certainly also high, and vice versa (Robbins & Judge, 2019, hal. 46). According to the Clososon *et al.* (2015), job satisfaction variable indicators refer to: (1) satisfaction with the organization; (2) satisfaction with the job itself; and (3) social relations between workers and coworkers.

Employee Performance

Based from the Gibson *et al.* (2009), performance is the level of achievement of employees in achieving job requirements efficiently and effectively, which is very important

because the performance of the organization depends on the performance of its employees. Then, Siagian (2013, hal. 87) states that, "Performance is basically what employees do or do not do". Employee performance objectives include improving employee performance results both in quality and quantity, providing new knowledge to help employees solve complex problems, and improving employee interpersonal relationships in work activities within the organization. In addition, employee performance can also be influenced by the characteristics of productive individuals, such as self-confidence, sense of responsibility, love for work, foresight, ability to solve problems, adaptability to changing environments, making positive contributions to the environment, and the strength to show one's potential (Rivai, Ramly, Mutis, & Arafah, 2018). Employee performance at the Indonesia's National Zakat Agency (BAZNAS), Bogor City is measured using indicators from Mahesa's research (2010), namely: (1) Employee work quality; (2) Employee work quantity; (3) Punctuality; (4) Skills and level of knowledge; and (5) Professional work standards.

Research Model

The model in a research as thought a lines necessitates several parameters, which are built in a form meaning, content, and structure with assured boundaries (Husain, 2019). The framework of thought is poured into the model which is then formulated into an alternative hypothesis statement to answer the research objectives empirically (Sugiyono, 2021). The framework of thought is poured into the model which is then formulated into an alternative hypothesis statement to answer the research objectives with Figure 1 as follows:

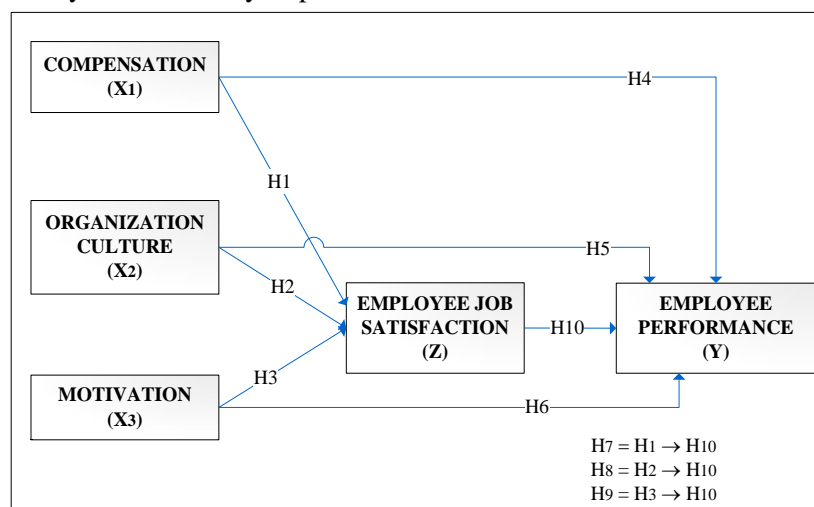


Figure 1. Research Proposed (2024)

H₁: Compensation effect on Employee Job Satisfaction;

H₂: Organization Culture effect on Employee Job Satisfaction;

H₃: Motivation effect on Employee Job Satisfaction;
 H₄: Compensation effect on Employee Performance;
 H₅: Organization Culture effect on Employee Performance;
 H₆: Motivation effect on Employee Performance;
 H₇: Compensation for Employee Performance through Employee Job Satisfaction;
 H₈: Organization Culture for Employee Performance through Employee Job Satisfaction;
 H₉: Motivation for Employee Performance through Employee Job Satisfaction;
 H₁₀: Employee Job Satisfaction effect on Employee Performance;

RESEARCH METHODS

This research is a kind of causality, also prominent as an explanatory study conducted to identify the extent and nature of causal relationships (Zikmund, Babin, Carr, & Griffin, 2013). The research approach uses quantitative analysis. The population in this study was the 112 employees of the Indonesia's National Zakat Agency (BAZNAS), Bogor City. Referring to the opinion of Hair *et al.* (2019), the appropriate sample size for SEM is between 100 - 200 samples, so the number of samples to be used in this study is 100 people from BAZNAS Employees, Bogor City. The operational variables in the research are presented in the following table 2:

Table 2 Operational Variables

Variables Name	Indicators	References	Scale
Compensation (X ₁)	1. Wage	(Hasibuan, 2021)	
	2. Salary		
	3. Assurance		
	4. Incentive		
Organization Culture (X ₂)	1. Professionalism	(Mas'ud, 2004)	
	2. Management distance		
	3. Trust in coworkers		
	4. Integration		
Motivation (X ₃)	1. Needs	(Sinambela, 2017)	Ordinal – Likert
	2. Job Design		
	3. Expectations		
	4. Satisfaction		
	5. Fairness		
	6. Goal Setting		
Employee Job Satisfaction (Z)	1. Satisfaction with the organization	(Closon, Leys, & Hellemans, 2015)	
	2. Satisfaction with the job itself; and		
	3. Social relations between workers and coworkers		
Employee Performance Y)	1. Quality of employee work	(Mahesa, 2010)	
	2. Quantity of employee work;		
	3. Punctuality;		
	4. Skills and level of knowledge;		
	5. Professional standards of work.		

Source: Data was processed using WarpPLS 7.0, 2024

In this study, the data analysis method used is Structural Equation Modeling-Partial Least Squares (SEM-PLS) using Smart-PLS Ver3.0. SEM has a higher level of flexibility in research that connects theory and data, and is able to perform path analysis with latent variables, so it is often used by researchers who focus on social sciences. *Partial Least Square* (PLS is a fairly strong analysis method because it is not based on many assumptions. The data also does not have to be multivariate normally distributed (indicators with categorical, ordinal, interval to ratio scales can be used in the same model), the sample does not have to be large (Ghozali & Latan, 2012). SEM allows analysis to be carried out between several

dependent and independent variables directly (Hair, Black, Babin, & Anderson, 2019). An SEM model can be divided into two main parts, namely: (1) Measurement model is the part of the SEM model that describes the relationship between latent variables and their indicators. (2) Structural model describes the relationship between latent variables or between exogenous variables and latent variables.

RESULTS AND DISCUSSION

Results

In descriptive respondent identity, descriptive statistics can be used to analyze and describe the characteristics of respondent identity

in research. Questionnaires obtained from 100 respondents distributed via *Google Form* are 100 people from BAZNAS Employees, Bogor City. The yields were aged between 25-30 years with a percentage of 60 percent, with a S1/D4 education level of 79 percent from total respondent. The

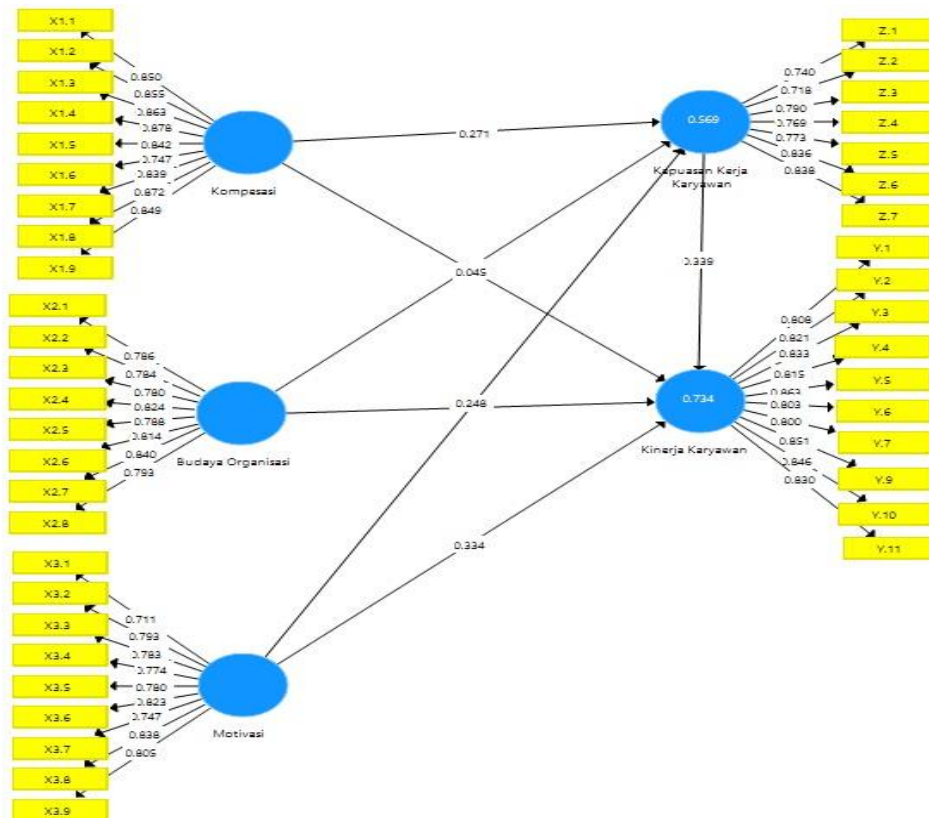
majority of 64 percent of the total respondent has a working period of 1-5 years. The cross loading value requires that the indicators in the questionnaire distributed to respondents have a value above 0.70. The loading factor in the research are presented in the following table 3:

Table 3 Loading Factor					
	X1	X2	X3	Z	Y
X _{1.1}	0.85				
X _{1.2}	0.855				
X _{1.3}	0.863				
X _{1.4}	0.878				
X _{1.5}	0.842				
X _{1.6}	0.746				
X _{1.7}	0.839				
X _{1.8}	0.873				
X _{1.9}	0.849				
X _{2.1}		0.786			
X _{2.2}		0.783			
X _{2.3}		0.78			
X _{2.4}		0.824			
X _{2.5}		0.788			
X _{2.6}		0.814			
X _{2.7}		0.84			
X _{2.8}		0.793			
X _{3.1}			0.711		
X _{3.2}			0.792		
X _{3.3}			0.783		
X _{3.4}			0.774		
X _{3.5}			0.779		
X _{3.6}			0.823		
X _{3.7}			0.748		
X _{3.8}			0.838		
X _{3.9}			0.806		
Z ₁				0.74	
Z ₂				0.718	
Z ₃				0.79	
Z ₄				0.768	
Z ₅				0.774	
Z ₆				0.836	
Z ₇				0.838	
Y ₁					0.809
Y ₂					0.809
Y ₃					0.834
Y ₄					0.811
Y ₅					0.853
Y ₆					0.799
Y ₇					0.794
Y ₈					0.695
Y ₉					0.851
Y ₁₀					0.845
Y ₁₁					0.838

Source: Data was processed using Smart-PLS Ver3.0, 2024

From the results of the validity test, there is one statement item in the questionnaire, viz. Y.8 with a loading factor value below 0.7, is 0.695. Thus,

item Y.8 will be removed and the validity measurement stage 2 will be continued.



Source: Output Results from Smart-PLS Ver3.0 (2024)

Figure 2. SEM model after Y.8 indicator eliminated

After conducting the validity stage 2 test, it is known from the results of data processing that all items have a loading factor value above 0.7. From these results, it can be said that all items are valid. Reliability test (*composite reliability* and

cronbach alpha) and *Average Variance Extracted (AVE)*. Test AVE reflective construct is more than 0.5 then it can be said that the questionnaire item is valid. Composite reliability & cronbach alpha must be more than 0.7 for the data to be reliable.

Table 4 Reliability Test

Instrument	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
Organizational Culture	0.92	0.935	0.642
Employee Job Satisfaction	0.893	0.916	0.611
Employee Performance	0.949	0.956	0.684
Compensation	0.95	0.957	0.713
Motivation	0.922	0.935	0.616

Source: Data was processed using Smart-PLS Ver3.0 (2024)

From the output of data processing using Smart-PLS Ver3.0 (Table 4), it was obtained that all AVE (Table 4), cronbach alpha & composite

reliability values for all variables were above 0.5. This can be said that all questionnaire statement items in all variables are valid & reliable.

Table 5 Discriminant Validity

	Organizational Culture	Employee Job Satisfaction	Employee Performance	Compensation	Motivation
Organizational Culture	0.801				
Employee Job Satisfaction	0.683	0.782			
Employee Performance	0.747	0.763	0.827		
Compensation	0.669	0.66	0.664	0.845	
Motivation	0.688	0.659	0.763	0.674	0.785

Source: Data was processed using Smart-PLS Ver3.0 (2024)

The root value of AVE and the correlation of constructs with other constructs can be seen as follows:

- (1) Compensation: The root value of AVE is 0.845, and the correlation value of compensation with other variables: is 0.669, 0.66, and 0.664
- (2) Organizational Culture: The root value of AVE is 0.801. The correlation value of Organizational Culture with other variables: 0.683, 0.747, 0.669 and 0.688
- (3) Motivation Development: The root value of AVE is 0.785. The correlation value of career development with other variables: 0.688, 0.659, 0.763 and 0.764

- (4) Employee job satisfaction: The root value of AVE is 0.782. The correlation value of job satisfaction with other variables: 0.763, 0.66 and 0.659

- (5) Employee Performance: The root value of AVE is 0.827. The correlation value of employee performance with other variables: 0.664 and 0.763

Referring to the data processing results above, it can be concluded that according to the test with the AVE root, this model has good discriminant validity. Next, inner model testing is carried out to see the R-Square value, model fit & hypothesis testing.

Table 6 R-Square

	R-Square	R-Square Adj.
Employee Job Satisfaction	0.569	0.555
Employee Performance	0.734	0.723

Source: Data was processed using Smart-PLS Ver3.0 (2024)

From the output of data processing using Smart-PLS Ver3.0 (Table 6), the R-square value of the Employee Job Satisfaction variable is 0.555, meaning that the dependent variable (employee job satisfaction) can explain 55.5 percent of its independent variables (compensation, organizational culture, and motivation). While other variables outside the model and error explain the remaining 44.5 percent. 2) The R-square value

of the Employee Performance variable is 0.723, meaning that the dependent variable (employee job satisfaction) can explain 72.3 percent of its independent variables (compensation, organizational culture, motivation, and employee job satisfaction). While other variables outside the model and error explain the remaining 27.7 percent.

Table 7 Model Fit

	Saturated Model	Estimated Model
SRMR	0.065	0.065
d_ULS	3.996	3.996
d_G	3.308	3.308
Chi-Square	1431.823	1431.823
NFI	0.683	0.683

Source: Data was processed using Smart-PLS Ver3.0 (2024)

Standardized RMR represents the average value of all standardized residuals, which stated by Hair et al., (2019), low RMR and SRMR values indicate a good model. The SRMR value in the developed model is low enough so that it can be said that the model is fit. NFI is a comparison of the χ^2 (Chi-Square) value that fits the null model divided by the χ^2 (Chi-Square) value for the null model. The range of NFI values is 0 to 1 where the best NFI is with a value of 1 (Hair, Black, Babin,

& Anderson, 2019). NFI is a fit index that compares the estimated model with the null model (a model that assumes that all variables are uncorrelated). NFI values range from 0 to 1, with values greater than 0.90 generally indicating a good fit. A value of 0.683 indicates that the model has a sufficient fit, but is not optimal.

Table 8 Path Analysis Testing Results

Path	Regression Coefficient	Probability of Significance	Illation Hypothesis Testing
$X_1 \rightarrow Z$	0.271	0.080	H ₁ Reject
$X_2 \rightarrow Z$	0.332	0.042	H ₂ Accept
$X_3 \rightarrow Z$	0.248	0.069	H ₃ Reject
$X_1 \rightarrow Y$	0.045	0.685	H ₄ Reject
$X_2 \rightarrow Y$	0.255	0.010	H ₅ Accept
$X_3 \rightarrow Y$	0.334	0.001	H ₆ Accept
$X_1 \rightarrow Z \rightarrow Y$	0.083	0.106	H ₇ Reject
$X_2 \rightarrow Z \rightarrow Y$	0.109	0.071	H ₈ Reject
$X_3 \rightarrow Z \rightarrow Y$	0.089	0.107	H ₉ Reject
$Z \rightarrow Y$	0.339	0.001	H ₁₀ Accept

Source: Data was processed using Smart-PLS Ver3.0 (2024)

DISCUSSION

The regression coefficient score for Compensation (X_1) was 0.271 with a significance of 0.080, which means that Compensation has a positive and no significant effect on Employee Job Satisfaction. Thus, H₁ is Reject. Abraham Maslow in his theory explains that humans or individuals have at least five basic needs that must be met, namely physiological, security, social, esteem, and self-actualization needs. Compensation as an important element in an organization/company can affect various levels of these needs, especially physiological, security, and esteem needs. Stable and fair compensation can also provide a sense of financial security to employees, which is very important for job satisfaction. This secure compensation can include health benefits, social security, and work insurance. This sense of security certainly makes employees feel appreciated and loyal to the company which can increase employee job satisfaction. Fair and appropriate compensation can also increase social interaction and a sense of belonging in the workplace. If a team in a company is given a work target and can complete it, the company can provide team-based incentives that can increase collaboration and positive interpersonal relationships among employees. Company leaders need to realize that although compensation is important, companies should not focus too much on the compensation given considering that compensation does not have a significant effect on job satisfaction. It is very important to also pay attention to other factors that can have a stronger effect on job satisfaction. However, aspects of fairness and appropriateness in providing. From these results, this study is in line with previous research conducted by Sinollah (2021). The researcher found that compensation has a positive and significant effect on employee performance through job satisfaction, which found that

compensation has a positive and insignificant effect on employee job satisfaction.

The regression coefficient score for Organization Culture (X_2) was 0.332 with a significance of 0.042, which means that Organizational Culture has a positive and significant effect on Employee Job Satisfaction. Thus, H₂ is Accept. Expectancy theory refers to the belief that the effort made will produce the desired performance. In a supportive organizational culture, employees believe that their efforts will be appreciated and supported by the company if employees have tried their best. If the company has a culture that provides training and skills development for its employees and supports collaboration and open communication, this will increase employee confidence that their efforts will produce good performance. When employees have high expectations that their maximum efforts will be in the company's values, clear vision and mission, open communication, and work environment are appreciated, and supported, employees will be more motivated to work and will create a sense of satisfaction with their work. This is because they feel that their efforts are meaningful and recognized. Companies need to have a positive organizational culture. This can produce positive output both for employees and for the company itself. A positive organizational culture such as fairness, transparency, and alignment with employee values will help create an environment where employees feel motivated and satisfied with their work. Based on the second hypothesis test, the results showed that Organizational Culture Has a Positive and Significant Influence on Job Satisfaction. This result can be explained that when organizational culture improves, employee job satisfaction also increases. Company management is strongly advised to focus on developing and maintaining a positive organizational culture. This is because it will directly increase employee job satisfaction.

Elements of organizational culture such as those that support all contribute to job satisfaction so companies need to be able to maintain and manage a positive organizational culture. From these results, this study is in line with previous research conducted by Panggabean *et al.* (2020); Vebrianis *et al.* (2021) in their researchers found that Organizational Culture has a positive and significant effect on Employee Job Satisfaction.

The regression coefficient score for Motivation (X_3) was 0.248 with a significance of 0.069, which means that Motivation has a positive and no significant effect on Employee Job Satisfaction. Thus, H_3 is Reject. Herzberg's two-factor theory emphasizes that 2 things influence employee motivation in working, namely motivator factors (satisfiers) and hygiene factors (dissatisfiers). The motivator factors include the content of the work itself, such as achievement, recognition, the work itself, responsibility, progress, and growth. Meanwhile, the hygiene factors are the context of the work, such as company policies, supervision, interpersonal relationships, working conditions, salary, job security, and personal life. Employees who are motivated by achievement will feel satisfied when they can complete work according to their work targets and goals. In addition, employee motivation will increase if they feel recognized for their contributions and hard work. This recognition can be obtained by employees in various forms such as verbal praise, formal awards, or performance bonuses. However, several things can reduce employee motivation which can cause job dissatisfaction for employees if the company is unable to manage it properly. Such as company policy. Companies need to implement fair and transparent policies because this can prevent job dissatisfaction. Another thing that can reduce motivation and job satisfaction is the company's inability to create a good work environment. A bad work environment will have an impact on employee relations within a company. Good relations with coworkers and superiors can reduce dissatisfaction and increase motivation and job satisfaction. Then, the company must also be able to create good and comfortable working conditions to prevent job dissatisfaction for its employees. Then the company must also be able to provide an element of job security for its employees to create job satisfaction so that it can increase employee motivation in working. Based on the third hypothesis test, the results showed that Motivation Has a Positive and Insignificant Influence on Job Satisfaction. This result can be interpreted that it is not only motivation that can increase employee job satisfaction. Companies need to pay attention to

other things that have a greater impact on increasing employee job satisfaction. Although the company has been able to manage motivator and hygiene factors well, this is not enough to increase employee job satisfaction. This is because employees feel that other factors are more important than motivation which can significantly increase their job satisfaction. From these results, this study is not in line with previous research conducted by Andriyani and Dewi (2020) which found that motivation has a positive and significant effect on Employee Job Satisfaction.

The regression coefficient score for Compensation (X_1) was 0.045 with a significance of 0.685, which means that Compensation has a positive and no significant effect on Employee Performance. Thus, H_4 is Reject. The importance of fulfilling physiological needs is described by Maslow by individuals. In the context of a company, this physiological need factor can be fulfilled if the company provides adequate compensation to its employees. Adequate compensation will help employees meet basic needs such as food, shelter, and clothing. When these basic needs are met, employees feel safer and more focused on working well so this will improve their performance. Adequate and fair compensation can meet basic needs to appreciation, which is an important foundation for employees in the company to be able to improve their performance. Employees who feel their needs are met and appreciated tend to be more motivated by their work. Based on the fourth hypothesis test, the results showed that Compensation had a positive and insignificant effect on employee performance. This result can be interpreted that it is not just compensation that can improve employee performance. Companies need to pay attention to other things that have a greater impact on improving employee performance such as a safe and comfortable work environment, a positive organizational culture, and the leadership style applied. Companies need to take a more comprehensive and integrative approach to creating a work environment that supports optimal employee performance. This is done so that the company can improve employee performance which will help the company achieve its stated goals. From these results, this study is not in line with previous research conducted by Sudaryana (2020) which found that compensation had a positive and significant effect on Employee Performance.

The regression coefficient score for Organization Culture (X_2) was 0.255 with a significance of 0.010, which means that Organizational Culture has a positive and significant effect on Employee

Performance. Thus, H_5 is Accept. Expectancy theory emphasizes maximum and serious employee effort in doing their work, so their hopes of getting good and optimal performance results are also high. A supportive organizational culture will have a positive impact on employee performance because employees feel that what they do to the maximum will not be in vain. When employees have high expectations that their maximum efforts will be given by the company, employees will be more motivated to work and will improve their performance. If this can be managed well by the company, it will help the company achieve its goals. Based on the fifth hypothesis test, it was found that Organizational Culture has a positive and significant effect on employee performance. This result can be interpreted as a culture that supports, motivates, and provides positive encouragement that will help employees work better and more productively. This output will have a maximum impact on employee performance because employees will be motivated to work better every day. If the company has implemented a positive organizational culture, it is highly recommended for the company to continue implementing the organizational culture so that there are no changes in the organizational culture which if this happens can affect employee performance, both in terms of productivity, job satisfaction, and work results. From these results, this study is in line with previous studies conducted by Giantari and Riana (2017); Novitasari (2021) found that organizational culture has a positive and significant effect on Employee Performance.

The regression coefficient score for Motivation (X_3) was 0.334 with a significance of 0.001, which means that Motivation has a positive and significant effect on Employee Performance. Thus, H_6 is Reject. Herzberg's two-factor theory focuses on 2 things that influence employee motivation at work. The two factors are motivator factors (satisfiers) and hygiene factors (dissatisfiers). Companies need to maintain a balance between these 2 things to maintain employee motivation and performance. Based on the testing of the sixth hypothesis, it was found that motivation has a positive and significant effect on employee performance. This result can be interpreted as high motivation tends to improve employee performance. When employees feel motivated, they are more likely to work harder, more productively, and with quality. Motivation will also encourage them to achieve goals and exceed the expectations given by the company. Good motivation not only makes employees work

harder but will also have an important and measurable impact on how well employees in a company can carry out their work properly and correctly. From these results, this study is in line with previous research conducted by Rachman and Widiartanto (2022) which found that motivation has a positive and significant effect on Employee Performance.

The regression coefficient score for Compensation (X_1) was 0.083 with a significance of 0.106 through Employee Job Satisfaction (Z), which means that Compensation has a positive and no significant effect on Employee Performance through Employee Job Satisfaction. Thus, H_7 is Reject. This result can be interpreted that although compensation has a positive relationship, its impact on employee performance through job satisfaction is not large enough or consistent enough to be considered significant. This means that although compensation can increase job satisfaction, the effect is not strong enough or consistent enough to significantly affect employee performance. In other words, Employee Job Satisfaction does not have a mediating effect on the relationship between compensation and employee performance. From these results, this study is in line with previous research conducted by Syahputra & Sugiono (2022) which found that compensation has a positive and insignificant effect on Employee Performance through employee job satisfaction. Then, Organizational Culture (X_2) was 0.109 with a significance of 0.071 through Employee Job Satisfaction (Z), which means that Organizational Culture has a positive and no significant effect on Employee Performance through Employee Job Satisfaction. Thus, H_8 is Reject. This result can be interpreted that a positive organizational culture can make employees feel more satisfied with their work, but it is not significant enough to be considered a major factor influencing employee performance. In this case, although there is an increase in job satisfaction caused by a good organizational culture, its effect on employee performance is not very significant. In other words, Employee Job Satisfaction does not have a mediating effect on the relationship between organizational culture and employee performance. From these results, this study is in line with previous research conducted by Haryadi and Wahyudi (2020) which found that organizational culture has a positive and insignificant effect on employee performance through employee job satisfaction. Finally, Motivation (X_3) was 0.089 with a significance of 0.107 through Employee Job Satisfaction (Z), which means that Motivation has a positive and no

significant effect on Employee Performance through Employee Job Satisfaction. Thus, H_9 is Reject. The need for company capabilities in managing satisfier and dissatisfier factors to maintain employee performance. Employees who are motivated by achievement will feel satisfied when they can complete work according to their targets and work goals. This result can be interpreted that motivation has a positive impact on employee job satisfaction. This means that when employees feel motivated, they tend to feel more satisfied with their jobs. Although motivation can increase job satisfaction, its effect on employee performance is not strong enough to be considered a major factor in improving performance. Companies must pay attention to other things that have a greater impact on employee performance. In other words, Employee Job Satisfaction does not have a mediating effect on the relationship between motivation and employee performance. From these results, this study is in line with previous research conducted by Marcelia *et al.* (2022) which found that motivation has a positive and insignificant effect on employee performance through employee job satisfaction.

The regression coefficient score for Employee Job Satisfaction (Z) was 0.339 with a significance of 0.001, which means that Employee Job Satisfaction has a positive and significant effect on Employee Performance. Thus, H_{10} is Accept. High job satisfaction, especially from satisfier factors, can improve employee performance. These factors that increase job satisfaction such as achievement and recognition will make employees more motivated and committed to improving their performance. This can be explained that companies must pay attention to factors that can provide employee job satisfaction because this will later have an impact on employee performance. Based on the tenth hypothesis test, the results showed that Job Satisfaction has a positive and significant effect on employee performance. This result can be interpreted that high job satisfaction tends to improve employee performance. When employees are satisfied with their jobs, for example, because of a supportive work environment, adequate compensation, or recognition of achievement, they will be more motivated, enthusiastic, and committed to giving their best in their work. These results indicate that increasing job satisfaction can be an effective strategy that can be implemented by companies to improve employee performance. High satisfaction not only makes employees happier but also more productive and performs better. If this can be managed properly, it will

contribute to the goals and targets set by the Company. From these results, this study is in line with previous research conducted by Iskhak (2022) which found that job satisfaction has a positive and significant effect on Teacher Performance.

CONCLUSION

Following the results of the discussion of the research above, the conclusion of this study is: (1) Compensation has a positive and non-significant effect on the Employee's Job Satisfaction and Employee Performance of Indonesia's National Zakat Agency (BAZNAS), Bogor City. (2) Organizational Culture has a positive and significant effect on the Employee's Job Satisfaction and Employee Performance of Indonesia's National Zakat Agency (BAZNAS), Bogor City. (3) Motivation has a positive and non-significant effect on the Employee's Job Satisfaction, but as significant effect to the Employee Performance of Indonesia's National Zakat Agency (BAZNAS), Bogor City. (4) Each of Compensation, Organizational Culture, and Motivation has a positive and no significant effect on Employee Performance through Employee Job Satisfaction of Indonesia's National Zakat Agency (BAZNAS), Bogor City. (5) Employee Job Satisfaction has a positive and significant effect on the Employee Performance of Indonesia's National Zakat Agency (BAZNAS), Bogor City.

The suggestion of this research is to improve and fix the Compensation system in Indonesia's National Zakat Agency (BAZNAS), Bogor City. Then, the organizational culture can strengthen and have a positive impact on employee job satisfaction and performance, by maintaining activities that strengthen organizational values and increase togetherness among employees. The motivation given by the agency is required to be more in creating good and comfortable working conditions to prevent job dissatisfaction for its employees. Furthermore, the Indonesia's National Zakat Agency (BAZNAS), Bogor City must also be able to maintain and evaluate the elements of compensation, the organizational culture that has been formed, and employee motivation to create job satisfaction so that it can improve employee performance both directly and indirectly.

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