



The Influence Of Financial Compensation And Work Ethic On The Organizational Commitment Of Employees At PT Perkebunan Nusantara IV Work Unit Palm Oil Mill (PKS) Gunung Meliau

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ABSTRACT

The purpose of this study is to examine the impact of financial compensation and work ethic on the organizational commitment of employees at PTPN IV Gunung Meliau Palm Oil Mill Unit. This research employs a quantitative approach. The sample in this study consists of all employees of PTPN IV Gunung Meliau Palm Oil Mill Unit, totaling 125 employees. This study uses multiple linear regression, correlation coefficient, coefficient of determination, F-test, and t-test. The results indicate that financial compensation and work ethic simultaneously affect organizational commitment. Furthermore, financial compensation and work ethic partially have a significant impact on organizational commitment.

INTRODUCTION

Palm oil is an industry that produces cooking oil, industrial oil, and fuel. It plays an important role in the oil industry, as it can replace coconut as its raw material. Running a palm oil plantation business is indeed promising for the livelihood of the people in Indonesia, both now and in the future. It is no wonder that the number of palm oil plantation companies in Indonesia is very large. These companies have their own plantations and mills to process palm oil products such as CPO, palm oil, and other products that can be exported to various countries and also to meet domestic needs.

Perseroan Terbatas Perkebunan Nusantara IV, abbreviated as PTPN IV, is a company under the Ministry of State-Owned Enterprises (BUMN). PT Perkebunan Nusantara IV began its journey in 1996. The Gunung Meliau Palm Oil Mill (PKS) Unit of PTPN IV is a subsidiary located in Meliau Village, Meliau District, Sanggau Regency. The Gunung Meliau Palm Oil Mill covers an area of approximately 0.99 hectares and is located about 150 km east of Pontianak City and 42 km

west of the Sanggau Regency capital. PTPN IV Gunung Meliau Palm Oil Mill Unit is a subsidiary involved in the cultivation, harvesting, and processing of palm oil into crude palm oil (CPO) and palm kernel oil for sale. The plantation has a favorable climate for palm oil cultivation. All production results are sold to both domestic and international markets.

The total number of employees at PTPN IV Gunung Meliau Palm Oil Mill Unit in 2023 is 125 permanent employees, consisting of 8 managerial employees and 117 operational employees. Most employees in the Processing Department work in Shift A (morning) and Shift B (night), each accounting for 22.40%. The daily processing employees primarily work in the sorting section. Shift A and Shift B employees work in the processing of palm oil products from raw to semi-finished products. Daily processing employees generally work from morning to evening, while Shift A and Shift B employees alternate from morning to night. Security personnel work in three rotating shifts daily. Attendance at PTPN IV Gunung Meliau Palm Oil Mill Unit is recorded manually, although a fingerprint system was previously used but frequently encountered system issues, leading to a return to the manual attendance system. Attendance is recorded twice daily from Monday to Saturday: for the morning shift at 07:00 AM and at 04:00 PM, and for the night shift at 02:00 PM and at 12:00 AM. Security personnel record attendance at 06:00 AM, 02:00 PM, and 10:00 PM.

The absence rate at PTPN IV Gunung Meliau Palm Oil Mill Unit decreased by 10.26% in 2021. According to an interview with Mr. Imanuel Yulianto, Assistant to Administration and Finance (TUK) at PTPN IV Gunung Meliau Palm Oil Mill Unit, employees who do not attend work without explanation or permission are considered on leave. If employees exceed the leave limit, they will receive warnings and sanctions. Low-commitment employees impact turnover, high absenteeism, increased work delays, and a lack of intention to remain in the organization. Low employee commitment can trigger poor behavior, such as unrest, which can further affect the organization's reputation, lose client trust, and ultimately decrease organizational profits (Priansa, 2021:236). Rewards or compensation can motivate attendance, reduce turnover, decrease absenteeism, and attract quality job seekers to the organization. Therefore, compensation can be used as motivation for a certain level of behavior and performance and to encourage choosing the organization as a workplace (Tsauri, 2014). (Sanders, 2004) research shows a relationship between work ethic and short-term absenteeism.

The average performance score of employees at PTPN IV Gunung Meliau Palm Oil Mill Unit increased by 3.68% in 2022. Employee performance evaluation at PTPN IV Gunung Meliau Palm Oil Mill Unit uses the following performance indicators: administrative techniques, leadership, and general performance. Research by (Timbuleng & Sumarauw, 2015) shows that work ethic, work discipline, and organizational commitment simultaneously have a positive and significant effect on employee performance. A fair compensation system encourages employees to perform beyond normal standards (Sudaryo et al., 2019). Research by (Busro, 2018) concludes that "There is a significant relationship between organizational commitment and employee performance. Employee performance decreases when employee commitment decreases." Research by (Septiandri & Tjahjadi, 2022) shows that compensation positively affects employee performance and work ethic affects employee performance.

The salary components of employees at PTPN IV Gunung Meliau Palm Oil Mill Unit consist of basic salary and allowances regulated in the BUMN Ministerial Regulation No. PER-05/MBU/03/2018 regarding the calculation and provision of employee performance allowances within the Ministry of BUMN, where employee salaries are determined according to grades IA to IID. From an interview with the Assistant to Administration and Finance (TUK), it was found that many employees borrow money from banks to meet unexpected living needs. Bank loans are given to permanent employees at PTPN IV Gunung Meliau Palm Oil Mill Unit. Loan repayments are made monthly through direct salary deductions at the bank. Employee loans increased by

44.79% in 2021 and by 17.62% in 2022. Employees borrow money from the bank voluntarily to meet living needs. Although they receive a monthly salary, it is sometimes insufficient to cover large living expenses and dependents. Loans are used not only for living expenses and large dependents but also for children's education costs, house construction, urgent needs such as medical treatment, and other necessities. Research by (Soleha & Hidayah, 2023) shows that income is a factor that must be considered in allocating expenses, as if income does not match expenses, some people decide to borrow money to meet their needs. Therefore, the higher a person's income, the better they are at managing finances and avoiding debt.

LITERATURE REVIEW

Financial Compensation

Compensation is the overall arrangement of rewards given to employers and employees, both directly in the form of money (financial) and indirectly in the form of non-monetary (non-financial) benefits (Sinambela & Sinambela, 2019). Compensation includes all earnings in the form of money, goods, directly or indirectly received by employees as a reward for the services provided to the company (Imbron & Pamungkas, 2021). Financial compensation consists of two types: direct compensation and indirect compensation (Priansa, 2021:322).

Work Ethic

Work ethic is a set of positive behaviors rooted in fundamental beliefs accompanied by total commitment to an integral work paradigm (Priansa, 2021:282). Simplifying the elements of the work ethic into four virtues, these four virtues are formulated into eight elements of the work ethic as follows: work is a blessing, work is a trust, work is a calling, work is self-actualization, work is worship, work is art, work is honor, and work is service (Priansa, 2021:287).

Organizational Commitment

Organizational commitment is the level of trust and acceptance of employees towards the organization's goals and their intention to remain in the organization (Busro, 2018). Organizational commitment is divided into three components (Sinambela & Sinambela, 2019): Affective Component, Normative Component, and Continuance Component.

METHODS

This study applies an associative research method using a quantitative approach (Siregar, 2015). Associative research aims to determine the nature of the relationship between the variables of Financial Compensation (X_1) and Work Ethic (X_2) on Organizational Commitment (Y). The population for this study consists of 125 employees at PTPN IV Gunung Meliau Palm Oil Mill Unit. Data collection was conducted through the use of a questionnaire with a Likert scale, which includes five different response options ranging from Strongly Disagree (1) to Strongly Agree (5). The data were then analyzed using IBM SPSS 29. Several data analysis processes were employed to examine the collected data. The analysis used in the study includes instrument testing, classical assumption testing, multiple linear regression analysis, correlation coefficient, coefficient of determination, simultaneous testing, and partial testing.

RESULT

Respondent Characteristics

It appears that the majority of respondents are male, accounting for 96.00%. Most respondents fall within the age range of 50-59 years, making up 59.00%. Regarding their last level of education, most respondents have a high school diploma or equivalent, accounting for 57.60%.

Based on their classification, the majority of respondents are in group IB 0-16, representing 33.60%. Regarding their work shifts, most respondents work in shifts A and B, each constituting 22.40%. Concerning years of service, the majority of respondents have worked for 21-30 years, accounting for 46.40%. All respondents are married, which constitutes 100%. Based on the number of dependents, the majority of respondents have 2 dependents, representing 52.80%.

Validity Test The validity test in this study was conducted by correlating the scores of each statement within the financial compensation variable, the work ethic variable, and the organizational commitment variable. The validity test compares the calculated correlation value ($r_{Results}$) with the r_{Table} . The r_{Table} value is obtained with a significance level (α) 5% (0,05). With the

number of respondents being = $n-2 = 125-2 = 123$, the r_{Table} value can be found in the Product Moment r Value Table, which is 0.175.

Table 1 Results Of The Validity Test For The Financial Compensation Variable (X1)

| No | Questioner | Correlation Results (rxy) | r table | Conclusion |
|----|------------|---------------------------|---------|------------|
| 1. | X1 | 0,419 | 0,175 | Valid |
| 2. | X2 | 0,594 | 0,175 | Valid |
| 3. | X3 | 0,796 | 0,175 | Valid |
| 4. | X4 | 0,808 | 0,175 | Valid |
| 5. | X5 | 0,666 | 0,175 | Valid |
| 6. | X6 | 0,739 | 0,175 | Valid |

Table 1 explains that the results of the validity test on the financial compensation variable (X_1) are all declared valid because the calculated r value is greater than 0,175, meaning $r_{Results} \geq r_{Table}$.

Table 2 Results Of The Validity Test For The Work Ethic Variable (X2)

| No | Questioner | Correlation Results (rxy) | r table | Conclusion |
|-----|------------|---------------------------|---------|------------|
| 1. | X1 | 0,486 | 0,175 | Valid |
| 2. | X2 | 0,483 | 0,175 | Valid |
| 3. | X3 | 0,564 | 0,175 | Valid |
| 4. | X4 | 0,360 | 0,175 | Valid |
| 5. | X5 | 0,482 | 0,175 | Valid |
| 6. | X6 | 0,475 | 0,175 | Valid |
| 7. | X7 | 0,464 | 0,175 | Valid |
| 8. | X8 | 0,355 | 0,175 | Valid |
| 9. | X9 | 0,421 | 0,175 | Valid |
| 10. | X10 | 0,483 | 0,175 | Valid |
| 11. | X11 | 0,618 | 0,175 | Valid |
| 12. | X12 | 0,578 | 0,175 | Valid |
| 13. | X13 | 0,508 | 0,175 | Valid |
| 14. | X14 | 0,549 | 0,175 | Valid |
| 15. | X15 | 0,573 | 0,175 | Valid |
| 16. | X16 | 0,608 | 0,175 | Valid |
| 17. | X17 | 0,398 | 0,175 | Valid |
| 18. | X18 | 0,271 | 0,175 | Valid |
| 19. | X19 | 0,280 | 0,175 | Valid |
| 20. | X20 | 0,232 | 0,175 | Valid |
| 21. | X21 | 0,452 | 0,175 | Valid |
| 22. | X22 | 0,420 | 0,175 | Valid |

Table 2 explains that the results of the validity test on the work ethic variable (X_2) are all declared valid because the calculated r value is greater than 0,175, meaning r Results \geq r Table.

Table 3 Results Of The Validity Test For The Organizational Commitment Variable (Y)

| No | Questioner | Correlation Results (rxy) | r table | Conclusion |
|-----|------------|---------------------------|---------|------------|
| 1. | Y1 | 0,443 | 0,175 | Valid |
| 2. | Y2 | 0,548 | 0,175 | Valid |
| 3. | Y3 | 0,594 | 0,175 | Valid |
| 4. | Y4 | 0,474 | 0,175 | Valid |
| 5. | Y5 | 0,599 | 0,175 | Valid |
| 6. | Y6 | 0,587 | 0,175 | Valid |
| 7. | Y7 | 0,561 | 0,175 | Valid |
| 8. | Y8 | 0,328 | 0,175 | Valid |
| 9. | Y9 | 0,332 | 0,175 | Valid |
| 10. | Y10 | 0,353 | 0,175 | Valid |
| 11. | Y11 | 0,411 | 0,175 | Valid |
| 12. | Y12 | 0,468 | 0,175 | Valid |
| 13. | Y13 | 0,382 | 0,175 | Valid |
| 14. | Y14 | 0,313 | 0,175 | Valid |
| 15. | Y15 | 0,468 | 0,175 | Valid |
| 16. | Y16 | 0,506 | 0,175 | Valid |
| 17. | Y17 | 0,435 | 0,175 | Valid |

Table 3 explains that the results of the validity test on the organizational commitment variable (Y) are all declared valid because the calculated r value is greater than 0,175, meaning r hitung \geq r Tabel.

Reliability Test

The purpose of the reliability test is to determine the extent to which the measurement results remain consistent if the measurement is repeated two or more times on the same phenomenon using the same measurement tool (Siregar, 2015). The reliability test in this study was conducted using the Cronbach's alpha method. A research instrument is considered reliable if the reliability coefficient (r_{11}) $>$ 0.6 (Siregar, 2015).

Table 4 Reliability Test

| Variable | Cronbach Alfa | Conclusion |
|-------------------------------|---------------|------------|
| Financial Compensation (X1) | 0,744 | Reliable |
| Work Ethic (X2) | 0,815 | Reliable |
| Organizational Commitment (Y) | 0,756 | Reliable |

Reliability Test

Based on the reliability test results in Table 4, all variables have a Cronbach's Alpha value greater than 0,60, demonstrating that the questionnaire has a good level of consistency and can be used for future research.

Normality Test

The normality test aims to determine whether the residuals or error terms in the regression model are normally distributed (Ghozali, 2016). This test uses a 5% significance level. The data is considered normal if it has a significance value greater than 0,05. In this study, the normality test was conducted using the *Kolmogorov-Smirnov* test. The results of this test can be seen in the following table:

Table 5 Normality Test Results

| Tes Kolmogorov-Smirnov Test | |
|-----------------------------|-------|
| Number of Respondents | 125 |
| Significance Value | 0,200 |
| Significance Level | 0,05 |

The results of the normality test in Table 5 show that the significance value is 0,200, which is greater than 0,05, indicating that the data is normally distributed.

Linearity Test

The linearity test is used to determine whether the model specification used is correct or not (Ghozali, 2016). This test helps determine if the function used in an empirical study should be linear, quadratic, or cubic. In this study, the linearity test was conducted using the Test for Linearity.

Table 6 Linearity Test Results

| Item | Sig. Deviation of Linearity |
|--------|-----------------------------|
| Y * X1 | 0,207 |
| Y * X2 | 0,836 |

Based on the results of the linearity test, it is known that the deviation from linearity value for the financial compensation variable is $0,207 > 0,05$, indicating a linear relationship between financial compensation and organizational commitment. For the work ethic variable, the deviation from linearity value is $0,836 > 0,05$, indicating a linear relationship between work ethic and organizational commitment.

Multicollinearity Test

The multicollinearity test is conducted to determine if there is any correlation between the independent variables in the regression model. If there is no correlation between the independent variables, the regression model can be considered good.

Table 7 Multicollinearity Test Results

| Model | Tolerance | VIF |
|------------------------|-----------|-------|
| Financial Compensation | 0,925 | 1,081 |
| Work Ethic | 0,925 | 1,081 |

The results of the multicollinearity test calculations show that the financial compensation and work ethic variables have a tolerance value greater than 10% or 0,10, with financial compensation at $0,925 > 0,10$ and work ethic at $0,925 > 0,10$. They also have a VIF value less than 10, with financial compensation at $1,81 < 10$ and work ethic at $1,081 < 10$. Thus, it can be concluded that the independent variables, financial compensation and work ethic, do not exhibit multicollinearity.

Multiple Linear Regression Analysis

The multiple linear regression analysis in this study was used to analyze the effect of financial compensation and work ethic on organizational commitment. The estimated regression model results in this study can be seen in the following table:

Table 8 Multiple Linear Regression Analysis

| Model | Coefficients | | | | |
|--------------|-----------------------------|------------|---------------------------|--------|------|
| | Unstandardized Coefficients | | Standardized Coefficients | | |
| | B | Std. Error | Beta | t | Sig. |
| 1 (Constant) | ,298 | ,248 | | 1,200 | ,233 |
| X1 | ,504 | ,043 | ,634 | 11,708 | ,000 |
| X2 | ,389 | ,056 | ,373 | 6,883 | ,000 |

Based on Table 8, the estimated multiple linear regression model for the effect of financial compensation and work ethic on organizational commitment is as follows:

$$Y = 0,298 + 0,504X_1 + 0,389X_2$$

This regression equation can be explained as follows:

1. The constant (a) is 0,298, meaning that if the financial compensation (X_1) and work ethic (X_2) variables are zero, the organizational commitment (Y) is 0,298 units.
2. The regression coefficient for the financial compensation variable (X_1) is 0,504, meaning that if the financial compensation variable is increased by one unit, the organizational commitment variable will increase by 0,504 units.
3. The regression coefficient for the work ethic variable (X_2) is 0,389, meaning that if the work ethic variable is increased by one unit, the organizational commitment variable will increase by 0,389 units.

Multiple Correlation Coefficient

The multiple correlation coefficient measures the strength of the relationship between three or more variables. It can indicate whether there is a relationship between the variables. The correlation coefficient values can be seen in the following table:

Table 9 Multiple Correlation Coefficient Results

| Model | Model Summary | | | |
|-------|-------------------|----------|-------------------|----------------------------|
| | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .818 ^a | ,669 | ,664 | ,16398 |

- a. Predictors: (Constant), Work Ethic, Financial Compensation
- b. Dependent Variable: Organizational Commitment

From the table, the significance value of F change is $0,000 < 0,05$, indicating that the financial compensation and work ethic variables are correlated with organizational commitment. The correlation coefficient value of 0.818 falls in the category of a very strong correlation, indicating that the degree of relationship between the financial compensation and work ethic variables with organizational commitment is in the very strong correlation category.

Coefficient Of Determination (R^2)

The coefficient of determination (R^2) value can be seen in Table 9, showing an R^2 value of 0,669. This indicates that 66,9% of the organizational commitment can be influenced by financial compensation and work ethic, while the remaining 33.1% of organizational commitment is influenced by other variables not examined in this study.

Simultaneous Test (F Test)

The results of the simultaneous test (F test) can be seen in the following table:

Table 10 Simultaneous Test Results (F Test)

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|---------|-------------------|
| 1 | Regression | 6.642 | 2 | 3.321 | 123.509 | .000 ^a |
| | Residual | 3.280 | 122 | .027 | | |
| | Total | 9.922 | 124 | | | |

a. Predictors: (Constant), Work Ethic, Financial Compensation

b. Dependent Variable: Organizational Commitment

Table 10 shows that the calculated F value is 123,509 > F table 3,29, indicating that Ho is rejected and Ha is accepted, meaning that financial compensation and work ethic have a significant simultaneous effect on organizational commitment.

Partial Influence Test (t Test)

The extent to which the dependent variable's fluctuations can be explained by the linear regression model is indicated by the coefficient of determination test, often expressed as a percentage. The variance percentage of the dependent variable can be accounted for by the independent variable model, represented by the coefficient of determination (R^2). The results of the first hypothesis test (t test) can be seen in the following table:

Table 11 Partial T Test

| Model | | Coefficients ^a | | Standardized Coefficients | T | Sig |
|-------|------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | Unstandardized Coefficients | | | | |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | ,298 | ,248 | | 1,200 | ,233 |
| | Financial Compensation | ,504 | ,043 | ,634 | 11,708 | ,000 |
| | Work Ethic | ,389 | ,056 | ,373 | 6,883 | ,000 |

a. Dependent Variable: Organizational Commitment

Table 11 can be explained as follows:

1. The t-test result for the financial compensation variable (X_1) shows a calculated t value of 11,708, greater than the t table value of 1,979. The significance value is 0,000, which is less than 0,05, meaning that Ho is rejected and Ha is accepted, indicating that the financial compensation variable has a significant partial effect on organizational commitment.
2. The t-test result for the work ethic variable (X_2) shows a calculated t value of 6,883, greater than the t table value of 1,979. The significance value is 0,000, which is less than 0,05, meaning that Ho is rejected and Ha is accepted.

DISCUSSION

Based on the above conclusions, the author can provide several suggestions for PTPN IV Gunung Meliau Palm Oil Mill Unit as follows:

1. Financial Compensation : It is necessary to implement an appropriate compensation system by considering various aspects in providing compensation to achieve the system's objectives, such as acquiring quality personnel, retaining existing employees, ensuring fairness, rewarding desired behaviors, controlling costs, and complying with regulations.

2. Improving Employee Performance : To enhance employee performance through work ethic, it is recommended to provide various incentives when employees achieve certain results, thereby maintaining their enthusiasm for work and improving their work outcomes.
3. Increasing Organizational Commitment: To increase organizational commitment, it is suggested that leaders and the HRD department focus on employee welfare, provide motivation, offer further education opportunities, job promotions, and career development opportunities.
4. Future Research : Future researchers are encouraged to investigate other variables related to Organizational Commitment.

CONCLUSION

Based on the data processing and analysis results, the researcher draws the following conclusions:

1. The majority of respondents are aged 50-59 years, male, have a high school education, belong to classification IB, work in Processing Shift A and Shift B, have a work tenure of 20-30 years, are married, and have two dependents.
2. The obtained linear regression equation is $Y = 0,298 + 0,504 X_1 + 0,389 X_2$.
3. The correlation coefficient is 0,818, indicating that the influence of Financial Compensation and Work Ethic on Organizational Commitment of employees at PTPN IV Gunung Meliau Palm Oil Mill Unit is strong.
4. The coefficient of determination R^2 is 0,699, meaning that Financial Compensation and Work Ethic influence Organizational Commitment by 66,9%, while the remaining 33,1% is influenced by other variables not included in this study.
5. Using the simultaneous influence test (F-test), it is found that Financial Compensation (X_1) and Work Ethic (X_2) simultaneously affect the Organizational Commitment (Y) of employees at PTPN IV Gunung Meliau Palm Oil Mill Unit.
6. In the partial test (t-test) between the Financial Compensation variable (X_1) and Organizational Commitment (Y), it is shown that Financial Compensation partially has a significant effect on the Organizational Commitment of employees at PTPN IV Gunung Meliau Palm Oil Mill Unit. The partial test (t-test) on the Work Ethic variable (X_2) and Organizational Commitment (Y) shows that the Work Ethic variable partially has a significant effect on the Organizational Commitment of employees at PTPN IV Gunung Meliau Palm Oil Mill Unit.

LIMITATIONS

The limitations of the study that may influence the research results include:

1. Limitations in research time, effort, and the researcher's capabilities.
2. During the data collection process, the information provided by respondents through questionnaires sometimes does not reflect their true opinions. This occurs due to differences in thoughts, assumptions, and understanding among respondents, as well as other factors such as honesty in filling out the questionnaire.
3. The conclusions drawn are based solely on the data analysis results. Therefore, further research on financial compensation and work ethic's impact on organizational commitment is recommended, using different research methods, a broader sample, and different and more comprehensive research instruments.

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