

## **The Influence of Competence and Compensation on Employee Job Satisfaction at the Corporate and Foreign Tax Service Office (KPP Badora) with Work Motivation as an Intervening Variable**

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### **ABSTRACT :**

The purpose of this study was to determine the effect of competence and compensation on employee job satisfaction with work motivation as an intervening variable. The research method used is the explanatory analysis approach. This means that each variable presented in the hypothesis will be observed through testing the causal relationship of the independent variable to the dependent variable. The population in this study amounted to 129 people with a sample of 104 employees of the Pratama Tax Service Office (KPP) for Corporate and Foreigners. The data collection technique used was primary and secondary data. The data analysis method in this study includes instrument testing, assumption testing, model testing, and hypothesis testing to ensure that the data used meets the required criteria and provides valid results. The results of the study showed that 1) based on the results of the competency test, it has a significant effect on work motivation. 2) Based on the results of the compensation test, it has a significant effect on work motivation. 3) Based on the results of the competency test, it has an effect on job satisfaction. 4) Based on the results of the compensation test, it has an effect on job satisfaction. 5) Based on the test results, work motivation has an effect on job satisfaction. 6) Based on the test results, the indirect effect has a smaller value than the direct effect.

**Keywords :** *Competence, Compensation, Job Satisfaction and Work Motivation*

### **INTRODUCTION**

The Tax Service Office (KPP) has a strategic role in managing and regulating taxes, which are one of the sources of state revenue. Optimal performance, reflected in the job satisfaction of employees at this office, is crucial to ensure adequate and effective tax revenue. Complex challenges in the field of taxation, such as changes in tax regulations, regulatory complexities, and the demands for high understanding of tax applications and services, require a high level of competence from employees at the Tax Service Office. The Tax Service Office for Corporations and Foreigners (KPP Badora) has a special jurisdiction compared to other KPP offices in Indonesia due to its nationwide coverage, which is responsible for serving and supervising Permanent Establishments (BUT), Foreign Individual Taxpayers, Foreign Trade Representative Offices (KPDA), and Electronic System Trade Taxpayers (PMSE), such as Google, Meta, and TikTok, which require special complexity and expertise.

The complexity of modern organizations, employee expertise becomes a crucial element that affects their job satisfaction. The increasing complexity of work often demands a higher level of expertise from employees. Therefore, the correlation between skills and job satisfaction becomes increasingly important. Employees who feel they possess skills relevant to their job demands tend to experience higher job satisfaction. In

addition, the level of job complexity can also affect employees' perceptions of their job satisfaction, as more complex demands can provide a sense of achievement and enhance overall satisfaction.

Job satisfaction is a positive attitude of the workforce that includes feelings and behaviors towards their work through the evaluation of a job as a sense of appreciation in achieving one of the important values of the job (Affandi, 2020). Job satisfaction evaluation can focus on various aspects perceived by employees. Therefore, to understand the aspects perceived by the employees, the researchers conducted pre-survey interviews. The purpose of the interview was to gain direct understanding of the extent to which the job satisfaction felt by employees has reached an adequate level. This pre-survey research involved the participation of 30 employees as a sample, with the following results:

The competence of employees in handling tax aspects is a determining factor for the success of the office. The level of expertise, knowledge, and skills of employees in handling various tax cases will greatly affect the quality of service and taxpayer satisfaction. As stated by Rosmaini & Tanjung (2019) in Anggi Meidita (2019), competence is a basic characteristic possessed by an individual that can create good performance in carrying out the tasks that are their responsibility.

There are several factors that can influence employee satisfaction, one of which is motivation; work motivation has a positive impact on employee job satisfaction. A high work spirit can increase employee satisfaction because individuals will be more enthusiastic in their work and tend to feel more satisfied with their tasks. (Rulianti, E., & Nurpibadi, G., 2023). That statement is based on research showing that motivation has a significant impact on employee job satisfaction. Besides motivation, another factor that influences employee job satisfaction is compensation (Ardianti, F.E., Qomariah, N., Wibowo, Y.H, 2018).

The phenomenon of issues frequently occurring regarding employee job satisfaction, such as the transfer of employees from their homebase to other locations, although intended for equity or efficiency, can cause discomfort due to changes in the work environment, adaptation to new teams, or different task loads. Discomfort in changing work locations can affect employee motivation, making them feel less enthusiastic, which in turn can impact job satisfaction.

Adequate compensation is an important factor in motivating employees. The level of employee job satisfaction can be influenced by how much they feel valued and respected through compensation that is commensurate with their responsibilities and contributions. Suhartoto and Yamit (2005) in Ardianti, F.E., Qomariah, N., Wibowo, Y.H, (2018) explain that if the compensation received by employees is high, then employees will feel satisfied, and conversely, if the compensation received is low, then employees will feel dissatisfied with their work.

As stated by Ardana (2012) in Arif Rahman Hakim and Muhdi (2019), work motivation is something that generates drive or work enthusiasm or a motivator for work enthusiasm. Work motivation also plays an important role in determining the level of performance and job satisfaction. Motivated employees tend to work harder, be more focused, and have a high level of engagement.

The use of work motivation as an intervening variable becomes relevant because it can illustrate the dynamic relationship between competence, compensation, and job satisfaction. Work motivation can serve as a link between competence and compensation with job satisfaction.

Previous research related to the use of motivation as an intervening variable was conducted by Aisyaturrido, Wibowo, I., and Nuridin., (2021). This study aims to determine the direct effect of leadership and work environment on job satisfaction, the direct effect of motivation on job satisfaction, the direct effect of leadership and work environment on motivation, and the effect of leadership and work environment on job satisfaction through motivation. This study uses path analysis methods and the researcher employs a random sample. The research results show that leadership and work environment have a direct impact on job satisfaction. Motivation has a direct influence on job satisfaction. Directly, leadership and the work environment influence motivation, and leadership and the work environment influence job satisfaction through motivation.

## Literature Review

Kreitner and Kinicki (2001) in Wibowo (2016:415) state that job satisfaction is an affective or emotional response to various aspects of a person's job. A person can be relatively satisfied with one aspect of their job and dissatisfied with one or more other aspects. Wexley and Yuki (1977) in Mangkunegara (2020:117) explain that job satisfaction is a feeling that supports or does not support the employee related to their work as well as their personal condition. Feelings related to work include the wages or salary received, opportunities for career development, relationships with other employees, job placement, type of work, organizational structure of the company, and quality of supervision. Whereas feelings related to oneself include age, health condition, abilities, and education.

Spencer & Spencer (1993) in Wibowo (2016) define competence as a measurable characteristic and describe it as a set of personal characteristics related to successful job performance. Miller, Rankin, and Neathey in Hutapea and Thoha (2008:3-4) describe competence as a depiction of what one must know or do in order to perform their job well, as well as competence that illustrates how one is expected to behave in order to perform their job well.

Sikula (1981) in Mangkunegara (2020:83) stated that the process of administering wages or salaries (compensation) involves consideration or balance of calculations. Compensation is something that is considered as something equivalent. In employment, monetary gifts are a form of compensation given to employees as a reward for their service. Forms of wage distribution, wage forms, and salaries are used to regulate financial compensation between employers and employees. Afandi (2018:191) states that compensation is all income in the form of money, direct or indirect goods received by employees as a reward for services rendered to the company, with the aim of fostering work ties, job satisfaction, effective procurement, motivation, employee stability, discipline, and the influence of labor unions and the government.

According to Saydam in Sutrisno (2019:181), compensation is intended as the company's reward for the sacrifice of time, effort, and thought that they have given to the company. Panggabean in Sutrisno (2019:181) states that compensation can be defined as any form of reward given to employees as a return for their contributions to the organization. Panggabean also explains that the level of compensation is influenced by factors such as supply and demand, labor unions, ability to pay, productivity, cost of living, and government.

Maslow in Mangkunegara (2020:94) developed the Satisfaction-Hierarchy Theory or the Hierarchy of Needs Theory. This theory describes five levels of human needs arranged in the form of a pyramid. In the context of work motivation, this theory is used to explain the factors that can motivate and satisfy employees. Motivation is a psychological process that stimulates and directs behavior towards the achievement of goals (Kreitner and Kinicki in Wibowo, 2016:322). Meanwhile, Robbins in Wibowo (2016:322) defines motivation as a process that causes the intensity, direction, and continuous effort of individuals in achieving goals.

Meanwhile, according to Afandi (2018:23), motivation is the desire that arises from within a person or individual because they are inspired, encouraged, and driven to carry out activities with sincerity, joy, and earnestness, so that the results of the activities performed yield good and quality outcomes. Motivation comes from the Latin word *move*, which means drive or movement, encompassing unique feelings, thoughts, and past experiences that are part of both internal and external company relationships.

## METHOD

This research uses an explanatory analysis approach. This means that each variable presented in the hypothesis will be observed through testing the causal relationship of the independent variable to the dependent variable. The relationship between variables can be illustrated in the form of a path analysis diagram. Population is a generalization area consisting of objects/subjects that have certain quantities and characteristics determined by the researcher to be studied and then concluded (Sugiyono, 2019:61-62). A sample is a selection from the population to represent the whole, in this study, the Tax Service Office (KPP) for Corporations and Foreigners, consisting of 138 employees.

The sample used in this study consists of employees of the Primary Tax Service Office (KPP) for Corporations and Foreigners, totaling 138 people. The number of samples was taken using the Slovin formula =  $138 (1 + (138 \times 0.0025)) = 102.628$  people. The sample for this research, based on the Slovin formula, was determined to be 103 people. The sampling method used is simple random sampling.

## RESULTS AND DISCUSSION

The normality test is used to determine whether the research data obtained is normally distributed or around the normal mean value; good data resembles a normal distribution. Basis for decision-making:

- If the significance value  $> 0.05$ , then the residual values are normally distributed.
- If the significance value  $< 0.05$ , then the residual value is not normally distributed.

### One-Sample Kolmogorov-Smirnov Test

	Kompetensi_X1	Kompensasi_X2	Motivasi_Kerja_X3	Kepuasan_Kerja_Y
N	104	104	104	104
Normal Mean	27.1058	32.4038	42.9519	23.6154
Parameters <sup>a,b</sup> Std. Deviation	3.02070	5.68001	5.20899	3.55896
Most Extreme Absolute Differences	.254	.102	.166	.114
Positive	.169	.091	.128	.076
Negative	.000	.000	.000	.000
Test Statistic	.254	.102	.166	.114
Asymp. Sig. (2-tailed)	.100 <sup>c</sup>	.110 <sup>c</sup>	.080 <sup>c</sup>	.092 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Based on the data processing results with the help of SPSS software, it can be determined that the significance values of each variable in the normality test using the one-sample Kolmogorov-Smirnov method are as follows: the significance alpha for competence is 0.100, compensation is 0.110, work motivation is 0.080, and job satisfaction is 0.092. Since the significance values are more than 0.05, it can be concluded that the data for the variables of competence, compensation, work motivation, and job satisfaction are normally distributed.

Linear regression is built on the assumption that the variables being analyzed have a linear relationship. The basis for decision-making by looking at the value of Sig. deviation from linearity:

- If the Sig. deviation from linearity value  $> 0.05$ , then there is a linear relationship between the independent variable and the dependent variable.
-

If the Sig. deviation from linearity value  $< 0.05$ , then there is no linear relationship between the independent variable and the dependent variable.

Variabel	Nilai Sig	Kesimpulan
Kompetensi → Kepuasan kerja	0,162	Linier
Kompensasi → Kepuasan kerja	0,829	Linier
Motivasi kerja → kepuasan kerja	0,626	Linier

Tabel 1 Source: Primary Data, 2025

Sig Value  $> 0.05$

Based on the results of the linearity test in Table 4.7, it is known that the Sig. deviation from linearity value is greater than 0.05, so it can be concluded that there is a linear relationship between the variables being studied.

The multicollinearity test aims to examine whether the regression model shows any correlation among the independent variables. A good regression model should not have correlations among independent variables, thus avoiding multicollinearity symptoms. The Multicollinearity Test can be seen from the tolerance value and its counterpart, the variance inflation factor (VIF), with the condition that if the tolerance value  $> 0.10$  and  $VIF < 10$ , then there are no signs of multicollinearity.

Variabel	Tolerance	VIF	Kesimpulan
Kompetensi	.342	2.926	Tidak Ada Multikolinieritas
Kompensasi	.341	2.930	Tidak Ada Multikolinieritas
Motivasi kerja	.176	5.690	Tidak Ada Multikolinieritas

Tabel 2 Source: Processed data, 2025

From Table 4.8, it can be seen that all VIF values are less than 10 and the tolerance values are more than 0.10 for each independent variable in the model used in this study, thus it can be concluded that the regression model of the influence of competence, compensation, and work motivation on job satisfaction does not have multicollinearity issues or correlation among them.

Autocorrelation in a regression model means there is a correlation among sample members ordered by time. "To determine the presence of autocorrelation in a regression model, it is tested



using the Durbin-Watson test (DW test) with the following provisions."

"DWhitung < dL = There is positive autocorrelation"

dL < DWhitung < dU = Without conclusion

dU < DWhitung < (4-dL) = No autocorrelation

(4-dU) < DWhitung < (4-dL) = Without conclusion

DWhitung > (4-dL) = There is negative autocorrelation.

### Model Summary<sup>b</sup>

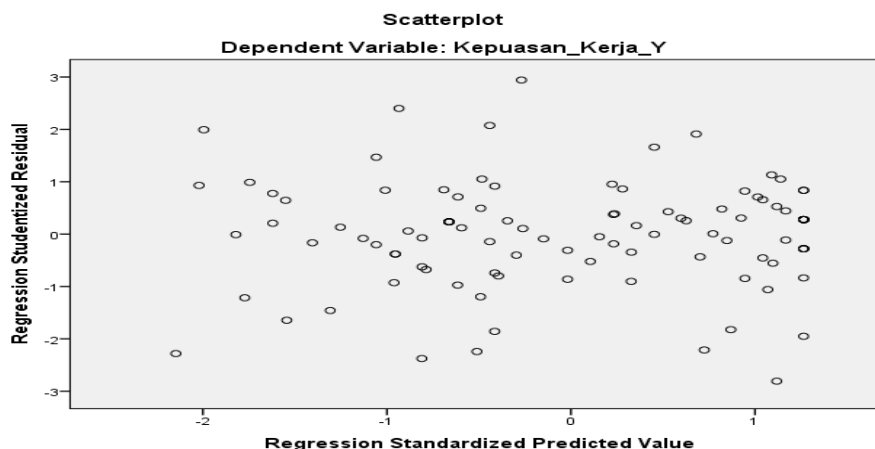
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.864 <sup>a</sup>	.746	.738	1,82010	2,316

a. Predictors: (Constant), Motivasi\_Kerja\_X3, Kompetensi\_X1, Kompensasi\_X2

b. Dependent Variable: Kepuasan\_Kerja\_Y

With n = 75 and K = 4 in the DW table, dL = 1.6217 and dU = 1.7402 are obtained, so the value of (4-dL) is (4-1.6217=2.3783). From the above results, the calculated DW value is 2.316, so the result becomes 1.7402 < 2.316 < 2.378. The result indicates that there is no autocorrelation.

A good regression model is one that does not exhibit heteroscedasticity, because if heteroscedasticity symptoms or problems occur, it will result in doubts (inaccuracies) regarding the results of the regression analysis conducted. Characteristics of the absence of heteroscedasticity symptoms (Priyatno, 2016: 115):



From the analysis of the SPSS output (scatterplot), it is observed that the points are scattered with an unclear pattern above and below the number 0 on the Y-axis. The conclusion is that the independent variable does not exhibit heteroscedasticity or is homoscedastic, meaning there is no heteroscedasticity issue in the regression model.

To test the influence of the mediating variable, path analysis is used. Path analysis is an extension of multiple linear regression, or path analysis is the use of regression analysis to estimate the causal relationships (causal model) between variables that have been previously established based on path analysis theory. In this study, it can be illustrated as follows:

**a. Analysis of the Influence of Competence (X1) and Compensation (X2) on Work Motivation (X3)**

Path coefficients use standardized regression coefficients. The results of the regression analysis on the influence of competence and compensation on work motivation can be seen in the table below:

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.908 <sup>a</sup>	.824	.821	2.20525

a. Predictors: (Constant), Kompensasi\_X2, Kompetensi\_X1

Based on the data processing results using SPSS Software, it shows an R<sup>2</sup> (r square) value of 0.824. This R<sup>2</sup> value is used in the calculation of the e1 coefficient value. The e1 coefficient is the variance of work motivation that is not explained by competence and compensation.

The value of the coefficient e1 =

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= 0.419

So the coefficient e1 = 0.419

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.334	1.976		1.688	.095
Kompetensi_X1	.893	.085	.518	10.492	.000
Kompensasi_X2	.476	.045	.519	10.508	.000

a. Dependent Variable: Motivasi\_Kerja\_X3

Based on the data above, the regression equation can be determined as follows:

$$X3 = b1X1 + b2X2 + e1$$

$$X3 = 0.518 + 0.519 + 0.419e1 \dots\dots\dots (1)$$

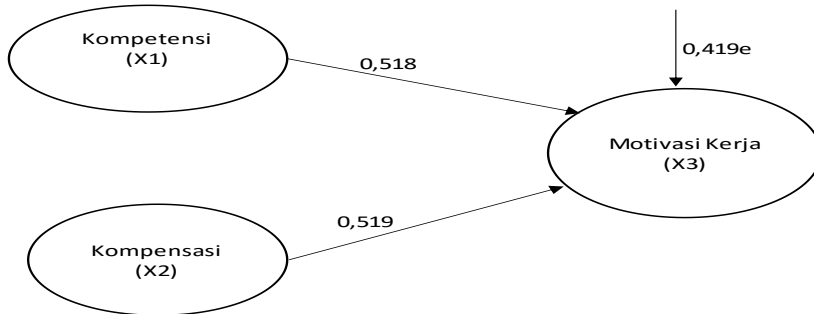
The equation shows that:



- Every increase of 1 competency will be followed by an increase in work motivation of 0.518
- Every increase of 1 unit of compensation will be followed by an increase in work motivation of 0.519

Thus, from equation (1), it can be concluded that if competence increases, work motivation will also increase. similarly, with increased compensation, work motivation will also experience an increase.

Based on equation (1), a path analysis model is obtained as follows:



Tabel 3 Image of Substructure Equation 1

#### b. Analysis of the Influence of Competence (X1) and Compensation (X2) on Job satisfaction (Y)

The results of the regression analysis on the influence of competence and compensation on job satisfaction can be seen in the table below:

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.831 <sup>a</sup>	.691	.685	1.99889

a. Predictors: (Constant), Kompensasi\_X2, Kompetensi\_X1

Based on the data processing results using SPSS Software, the R<sup>2</sup> (r square) value is 0.691. This R<sup>2</sup> value is used in the calculation of the e1 coefficient value. The e1 coefficient is the variance of job satisfaction that is not explained by competence and compensation.

The value of the coefficient e1 =

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= 0.555

So the coefficient e1= 0.751

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.457	1.791		-.255	.799
Kompetensi_X1	.491	.077	.417	6.367	.000
Kompensasi_X2	.332	.041	.530	8.092	.000

a. Dependent Variable: Kepuasan\_Kerja\_Y

Based on table 4.22, the regression equation can be determined as follows:

$$Y = b_1X_1 + b_2X_2 + e_2$$

$$Y = 0.417 + 0.530 + 0.555e_2 \dots\dots\dots (2)$$

The equation shows that:

- Every increase in 1 competency will be followed by an increase in job satisfaction of 0.417
- Every increase of 1 unit of compensation will be followed by an increase in job satisfaction of 0.530

Thus, from equation (2), it can be concluded that if competence increases, job satisfaction will also increase. similarly, as compensation increases, job satisfaction will also improve.

### c. Analysis of the Influence of Work Motivation on Job Satisfaction

The results of the regression analysis on the influence of work motivation on job satisfaction can be seen in the table below:

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.375	1.534		-.896	.372
Motivasi_Kerja_X3	.582	.035	.852	16.406	.000

a. Dependent Variable: Kepuasan\_Kerja\_Y

Based on table 4.22, the regression equation can be determined as follows:

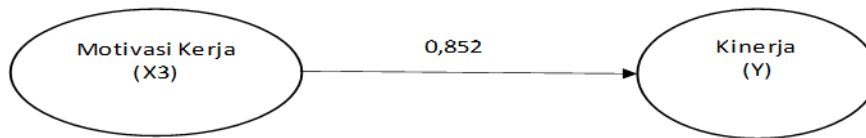
$$Y = a + b_3X_3 + e_2$$

$$Y = -1.375 + 0.852 + 0.555e_2 \dots\dots\dots (3)$$

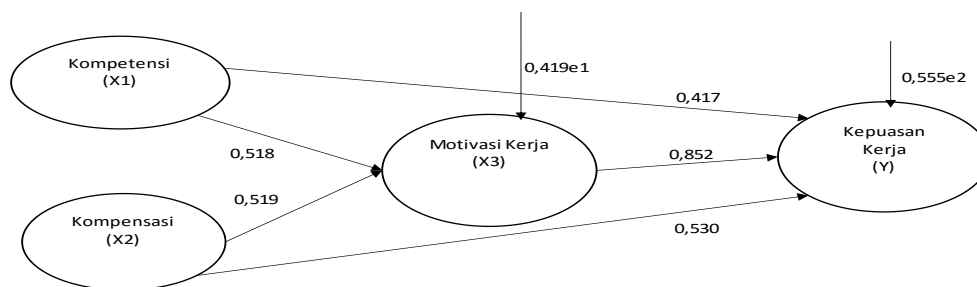
The equation shows that:

- Every increase of 1 in work motivation will be followed by an increase in job satisfaction of 0.852

Thus, from equation (3), it can be concluded that if competence increases, job satisfaction will also increase. similarly, if compensation increases, job satisfaction will also improve.



Based on equations (1), (2), and (3), a path analysis model is obtained as follows:



Competence related to self-motivation, acting with confidence, managing one's own learning, demonstrating flexibility, and taking initiative / self-management competency (Wibowo, 2016:276). And if the rewards given are substantial, the leader will find it easy to motivate their employees (Hasibuan, 2020:121). Based on the testing, it was found that the improvement of competencies encourages an increase in work motivation among employees of the Tax Office for Corporations and Foreigners. These results are in line with the research conducted by Meidita, A., (2019), Hasmiah, Echdar, S., and Maryadi., (2020).

The compensation given greatly affects employees, one of which is motivation. Companies that determine wage levels by considering the standard of normal living will enable employees to work with full motivation. This is because employee work motivation is greatly influenced by whether the minimum life needs of the employees and their families are met (Mangkunegara, 2020:84). Based on the testing, it was found that the increase in compensation also encourages an increase in the work motivation of employees at the Tax Office for Corporations and Foreigners. This result is in line with the research conducted by Hasmiah, Echdar, S., and Maryadi (2020), Harahap, D.S., and Khair, H. (2019), but not in line with the research conducted by Mariatie, N., et al. (2021).

High competence within an organization not only enhances work effectiveness but also provides satisfaction for employees because they feel capable of completing tasks well and receiving appreciation for their contributions (Wibowo, 2016). Based on the analysis results, the improvement in competence drives an increase in job satisfaction among employees of the Tax Office for Corporations and Foreigners. This result is in line with the research conducted by Haholongan, R., and Elviayuliana (2022), Nurpida, L. (2023), Andi, et al. (2022), but not in line with the research conducted by Meidita, A. (2019), Hakim, L. (2023).

The provision of rewards/compensation should satisfy all parties, employees can meet their needs,

and employers can achieve profit/gain (Hasibuan, 2020:122). The research results show that an increase in compensation encourages an increase in job satisfaction among employees of the Tax Office for Bodies and Foreigners. This result is in line with the research conducted by Nurpida, L., (2023), Andi, et al., (2022), Hakim, L., (2023), but this result is not in line with the research conducted by Herminingsih, A., and Purwanti, D., (2020), Permana, A., et al., (2019), Haholongan, R., and Elviayuliana, (2022).

Kreitner and Kinicki in Wibowo (2016:413) state that there is a relationship between motivation and job satisfaction. Leaders can potentially increase employee motivation through various efforts to enhance job satisfaction. The test results show that an increase in work motivation encourages an increase in job satisfaction among employees of the Tax Office for Corporations and Foreigners. These results are consistent with the research conducted by Meidita, A., (2019), Aisyaturrido, Imam Wibowo, and Muhidi (2021), Permana, A., et al. (2019), Haholongan, R., and Elviayuliana (2022), but not in line with the research conducted by Harahap, D.S., and Khair, H., (2019), Nurpida, L., (2023).

The results of the indirect effect test show that work motivation does not mediate the influence of competence on job satisfaction. The value of the indirect influence coefficient is smaller compared to the value of the direct influence coefficient. This indicates that although the improvement in competence drives an increase in work motivation, work motivation does not contribute sufficiently in linking competence with employee job satisfaction. These results are not in line with the research conducted by Meidita, A., (2019), Hasmiah, Echdar, S., and Maryadi., (2020).

Similarly to competence, compensation also shows similar results, where work motivation cannot mediate the effect of compensation on job satisfaction. The value of the indirect influence coefficient is smaller compared to the value of the direct influence coefficient. This indicates that although an increase in compensation encourages an increase in work motivation, work motivation does not mediate the effect of compensation on employee job satisfaction. Thus, although work motivation remains important, compensation still has a stronger direct influence on employee job satisfaction. This result is in line with the research conducted by Herminingsih, A., and Purwanti, D., (2020), but this result is not in line with the research conducted by Hasmiah, Echdar, S., and Maryadi., (2020).

## CONCLUSION

Based on the research results and hypothesis testing of the proposed problem formulation, it can be concluded as follows:

1. Based on the results, competency testing significantly affects work motivation. This is because employees show discipline in their work.
2. Based on the test results, compensation has a significant impact on work motivation. This is due to the incentive system that is received.
3. Based on the results, competency testing affects job satisfaction. This is because employees demonstrate discipline in their work.
4. Based on the results, compensation affects job satisfaction. This is due to the incentive system that is received.
5. Based on the results, work motivation affects job satisfaction. This is because employees feel well accepted in the work environment.

6. Based on the results of the indirect influence test, the value is smaller than the direct influence. (Competence on job satisfaction through work motivation and compensation on job satisfaction through work motivation). This means that although competence and compensation can directly affect job satisfaction, work motivation does not significantly contribute to linking these two variables with job satisfaction.

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