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Effect of work environment and incentives giving on employee performance in Belimobilgue Bandung (Case Study in Belimobilgue Region Bandung Research Period 2020)

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Abstract. The company is an institution consisting of individuals commonly referred to as employees to carry out the company's production activities. The company's goal is to maximize profits and improve the welfare of owners and employees. The development of a business is greatly influenced by the people in it. The purpose of this research is to find out how the work environment and incentives giving affect employee performance at the company Belimobilgue Region Bandung. Quantitative methods is used in this study, with a causal approach or cause and effect, to find out the effect of work environment variables (X1) and incentives (X2) on employee performance variables (Y). The population of this study were employees of the company Belimobilgue Bandung Region totaling 35 respondents. The data collecting was retrieved by using a questionnaire. The data were analyzed using multiple regression test, simultaneous test, partial test, and determination coefficient test, which were processed using SPSS Version 24 software. The findings showed that the work environment (X1) and the provision of incentives (X2) simultaneously had a significant effect on employee performance as evidenced by the results of Sig. The Sig value of the work environment is $0.001 < 0.05$, and the Sig incentive value is $0.014 < 0.05$, and the R-Square value is 0.716. This means that the performance of Belimobilgue employees in the Bandung area is determined by the work environment and incentives of 71.6%, the remaining 28.6 is determined by other variables outside this model. Thus, the company Belimobilgue Bandung Region needs to pay attention to its work environment for its employees, and to give good incentives to employees who have good achievements in the company to improve the work performance.

Keywords. Work Environment, Incentives, Performance

I. Introduction

In this era of globalization, the company strives to continue to increase market competition to maintain its existence in society. The company is an institution consisting of individuals commonly referred to as employees to carry out the company's production activities. The company's goal is to maximize profits and improve the welfare of owners and employees.

Employees are an important company asset that must be considered. To reach the company's goals, employees who meet the requirements of the company are needed, and must can also carry out the task that have been determined by a company. The company continues to strive to increase the performance and quality of its employees so that the company's goals can

be achieved immediately. There are many ways that companies can do to encourage motivation and improve the quality of employee work so that the expected results are in implementing the wishes of the company. The quality of employees has a major influence on the success and existence of the company in society.

Companies in implementing programs are always directed to achieve their goals. One of the factors that become the criteria for achieving the smoothness of a company's goals is by identifying and measuring the performance of its employees. The achievement of company's goals is very much determined by employee performance and employee effectiveness in carrying out their duties. All of this aims to make the company have quality human resources and at the same time support the company to be highly competitive.

Employee performance is an activity carried out by employees. Performance as a measure of an employee's dedication to the company. Every job has specific job criteria, or job dimensions that identify the most important elements of a job. Companies need to know the various weaknesses and strengths of employees as a basis for continuous improvement and improvement to achieve company goals. For this reason, it is necessary to carry out periodic performance assessments that are oriented to the past or the future. The assessment here is intended to find out employee performance has met the expected work standards or not.

Performance is an achievement reached by someone in implementing the job tasks assigned to them (Siswanto in Sandy, 2015). As stated by Rivai (2013: 604), performance is a person's activity in an organization over a certain period of time related to standards such as cost efficiency, management accountability, and the like.

Factors that affect performance according to Simanjuntak in Widodo (2015:133) performance is affected by:

- Employee quality and ability, matters related on education and training, morale, and mental behavior, and employee physical form.
- Supporting facilities, namely matters relating to the work environment (occupational safety and health, production facilities, technology) and other matters relating to employee welfare (salaries, social and job security)
- Supra means, matters relating to government policies and industrial relations management.

BeliMobilGue.co.id is a company engaged in the marketplace through an online used car sales service site in Indonesia. BeliMobilGue.co.id was launched by Rolf Monteiro and the founding team consisting of Alexander Alvin, Margareth Shirley, Faisal Aswar and Renee van Haaren in April 2017.

The work environment is one of the causes of success in carrying out work, but it can also cause the failure of the work. The work environment can affect employees and can be positive or negative influences.

The effort that can be taken by companies to make conditions for employees who have good performance is by providing incentives. This incentive itself is a driving force or motivation for employees to work more enthusiastically so as to improve the performance or work results of employees, both in quality and quantity.

The determination of the amount of incentives to be received by employees of each company has a different wage policy according to the type, situation and condition of the company. In essence, incentives are useful for providing remuneration to employees who have contributed to the achievement of company goals, so that incentives can stimulate employees to work more actively or achieve optimally.

Widodo (2015: 167) argues that incentives are the provision of additional wages for the work environment and increase employee motivation thanks to their successful work or performance. Incentives have an effect on employee performance. The level of employee

performance is related to the incentives provided by the company. With the implementation of this incentive is expected to enhance the performance of employees so that the work results (output) both quality and quantity achieved by employees are in accordance with the assigned duties and responsibilities. In addition to encouraging work morale, it is hoped that employees will also get job satisfaction because employees' needs are met by providing them with incentives.

2. Literature Review

2.1 Work Environment

The following is the definition of a work environment put forward by experts: Siagian (2014: 56) explained that the work environment is defined as a place where employees work and carry out company duties. Meanwhile, Sedarmayanti (2013: 23) also said that the work environment is a meeting point for employees to jointly achieve company goals according to the company's vision and mission. At work sites, companies provide many supporting facilities as a form of provision and service to employees so that employees have good performance.

According to the experts above, the researchers sum up that the work environment is a place for employees to work and fulfill the tasks assigned by the company in accordance with its vision and mission. When employees work in a work environment, employees can have physical and psychological effects, either directly or indirectly, which can also have positive and negative effects. The work environment is considered as safe place if company can guarantee the health, safety, and productivity of employees.

Employee work motivation will be driven from the work environment. If the work environment is supportive, the workers' desire will arise to carry out their duties and responsibilities. This desire will then lead to employee perceptions and employee creativity which is manifested in the form of action. Employees' perceptions are also influenced by factors of job support facilities and incentives provided by agencies.

The work environment is the comfort of the workplace and the availability of various facilities needed to carry out the work. Comfort can be associated with adequate lighting, fresh ventilation, and cleanliness of the workplace. The above aspects are sources of job satisfaction because in addition to making it easier to carry out tasks, job satisfaction also affects a person's non-material work environment (Badeni, 2013: 108).

The work environment according to Busro (2017: 301) is a place in an organization that includes the physical environment, social environment, and virtual environment which is useful for improving employee and company performance on an ongoing basis. Meanwhile, according to Nitisemito (2018:183), The work environment includes everything related to employees that they can influence their work.

The work environment in a company is very important for management. The work environment can have a direct or indirect effect on the employee's production process. Safe and conducive conditions ensure that employees feel at home at work, and in the end, employees make the most of the time they need to work. Conversely, a work environment that is less supportive will make employees feel uncomfortable and uncomfortable at work so that this will reduce the morale and performance of these employees (Afandi, 2016: 51).

The work environment can be said to be an element that can create an influence either directly or indirectly on the performance of the employee. Managers also need to pay attention to the understanding of the factors that affect the work environment, so that they are able to minimize any obstacles from the work environment around the company premises.

A work environment that supports work productivity creates job satisfaction for workers in a company. Work environment indicators are:

1. Work facilities.
2. Salaries and allowances.
3. Work relations.

Work facilities are facilities and infrastructure to facilitate the work that has been provided by the company. Adequate work facilities with appropriate and well-maintained conditions contribute to the smooth running of work processes within an organization. One of the factors to motivate workers is complete facilities. Work facilities must be a concern of every organization because they can influence the overall performance of workers and prepare work facilities that support the performance of the main jobs and functions of each employee.

A work environment is part of the work facility. This is because with a comfortable work environment employees can do their jobs well. Ovidiu (2013: 53) said that facilities are defined as physical facilities and infrastructure that are useful for processing basic production materials into production results in accordance with the wishes of the company. Furthermore, Rista (2014: 97) also said that facilities are various physical equipment available in the company for use by employees in achieving the company's production goals.

Furthermore, Suryo Subroto (2010: 22) facilities are anything that can simplify and facilitate the implementation of a business in the form of things or money. Thus, the employees can't perform the work assigned to him without working tools. This working tool is divided into two types: management work tools and operational work tools. Management work tools in the form of rules that determine the authority and power in carrying out their obligations. So, it is with the tools of authority and power that management can carry out its function to lead, direct, regulate and supervise the implementation of work by employees or workers. This definition includes all work equipment in the office such as writing machines, copy machines, calculating machines, computer machines.

Work equipment facilities. Work equipment is all objects or goods used in work but not directly for production, but functions as a smoothener and refresher in work. Included in this work equipment are:

1. Buildings with all necessary facilities, including roads, sewers, clean water, sewage disposal and parking lots.
2. Adequate work space and other spaces with efficient layout.
3. Enough lighting.
4. Furniture which includes work desks and chairs, guest tables and chairs, wardrobes with all shapes and necessities, multi-purpose tables and all kinds of table and chairs cupboards that are needed in the workplace.
5. Communication tools in the form of telephones, telexes, and motorized vehicles (as work equipment), among others, are for couriers and shuttle employees.
6. Tools that function as air fresheners, such as fans, exhaust fans, air conditioning.

All kinds of office equipment (cookers, washing tools, cleaning tools, glassware, etc.).

2.2 Incentives

Incentives are stimuli given employees with the aim of encouraging employees to act and do something for the company's goals. There are several definitions of incentives, including:

Hasibuan (2013:118) defines incentives as an award for certain workers whose performance is above the performance standard. This performance award is a tool used by proponents of the fair principle in the provision of compensation.

Widodo (2015: 167) incentives are the provision of additional wages for the work environment and increase employee motivation due to successful work or performance. Incentives have an influence on employee performance.

Incentives are a means of motivation by aiding as an incentive or encouragement that is given deliberately to workers so that in themselves there will be a greater enthusiasm for achievement for the organization (Sarwoto, 2014: 159).

Based on the definitions above, the incentive is a work environment or remuneration provided to employees for their performance that exceeds the standard. The provision of incentives is also expected to motivate achieving goals.

The purpose of giving incentives to employees is to meet the needs of employees which are expected to encourage better performance and according to company standards so as to increase good output at the company.

According to Panggabean (2010: 93), the purpose of providing incentives is to empower and encourage employee performance. Incentives ensure that employees make their efforts to achieve company goals and increase individual and group work productivity.

Sutrisno Edy (2011: 188-189) the objectives of providing incentives are as follows:

- Environmental work performance
- guarantees fairness
- Maintain employees
- Obtain quality employees
- Control costs

2.3 Employee Performance

Performance is defined as work achievement achieved by someone (work achievement). Achievement is a person's overall score or level of success over a certain period of time in completing various tasks. Employee performance plays an important role in implementing each duties to achieve company goals.

Performance is real behavior that is shown by everyone as work performance given by employees according to their role in a company. As a rule, the company bases the planning goals to be achieved in the future on the behavior expected of all employees to achieve these goals.

Performance can influence the activities of a company. The better the performance of employees will be very helpful in the development of the company. The following is the definition of performance according to experts, among others:

Hasibuan (2002: 160) defines performance as a job done by a person in implementing the duties assigned on the basis of expertise, experience and sincerity and time.

In the Indonesian Dictionary (KBBI), the notion of performance is defined as something that must be achieved, demonstrated achievement and willingness to work.

Dessler (2000: 41) argues that basically performance is more of a function of training, communication, tools and supervision as well as personal motivation. Objectives and performance standards must be in implemeting the strategic objectives of the company.

According Moehariono (2012: 95) performance of the level of fatigue in accordance with an activity program in realizing the goals, objectives, vision of the company as outlined through the company's strategic planning.

By some opinions above, employee performance is the work result of an employee as long as he / she works in carrying out the main duties of his position which can be used as a basis for whether the employee can be said to have good work performance or vice versa.

In the beginning, all forms of business carried out by each employee must have certain goals and objectives, for example the desire to be more advanced and achieve and want to get greater results than before. To be able to carry out these aims and objectives, it requires an encouragement that comes from within the employee itself as well as encouragement from outside. The encouragement that comes from outside can come from the leadership of the company, for example, with additional gifts in the form of money, goods and so on. Where this is called the Performance Standard incentive as described by Abdullah (2014: 115) has functions, among others:

1. As a benchmark to determine the success of valuable performance.
2. Motivate employees to work harder to achieve standards. To make performance standards that can truly motivate employees need to be linked with rewards or rewards in the compensation system.
3. Provide direction for the implementation of work to be achieved, both in quantity and quality.
4. Provide guidance to employees regarding the process of implementing work in order to achieve the set performance standards.

The aim of employee performance assessment is to motivate worker to get operational goals and to meet predetermined standards of behavior. The purpose of performance assessment is to improve and improve organizational performance through improving the performance of the organization's human resources, in performance assessment not only assessing physical results but the overall implementation of work involving some areas such as skill, discipline, work relations or specific matters in accordance with their fields and duties are all worthy of assessment.

The purpose of employee performance appraisal which is expressed based on the theory of Veithzal Rivai (2011: 552), basically includes:

1. Improving work ethic.
2. Increase work motivation.
3. This is to determine the level of employee performance so far.
4. To encourage accountability from employees.
5. The provision of matching rewards, for example for the provision of periodic salary increases, basic salaries, special salary increases and cash incentives.
6. To differentiate between one employee and another.
7. HR development that can still be differentiated into reassignment, such as holding transfers or transfers, company rotation, promotion, training.
8. As a tool to help and encourage employees to take initiatives in order to improve performance.
9. Identifying and removing barriers to good performance.
10. To encourage accountability from employees.
11. As a tool to get feedback from employees to improve job design, work environment, and future career plans.
12. Termination of employment, giving of sanctions or gifts.
13. Strengthening the relationship between employees and supervisors through discussions about their work progress.
14. As a channel for complaints related to work problems.

2.4 Hypothesis

The hypothesis of this research is as follows.

1. The work environment has a significant effect on employee performance in Belimobilgugue Bandung.

2. Incentives have a significant effect on employee performance in Belimobilgue Bandung.

3. Research Method

In this research used associative research. Timothy (2017:16) said that the aim of this research is to find out how the relationship between two or more variables is. The variables include the independent variable (X1, X2) and the dependent variable (Y). The independent variable (X) is the work environment (X1) and incentives (X2). While the dependent variable (Y) is the performance of employees at Belimobilgue Bandung.

Researchers use this type of quantitative research. Sugiyono (2013: 13) explained that quantitative research methods according to the philosophy of positivism, which are used for research on certain populations and samples. Sampling is usually done randomly. Collecting data using research instruments and data were analyzed statistically to test the predetermined hypothesis.

Quantitative research emphasizes research variables with numbers and performs data analysis using statistical procedures. In this study, researchers used quantitative methods because the data obtained were primary data that had to be processed using statistics.

In this study the data used are:

- a. Primary data: directly through interviews and questionnaires
- b. Secondary data: through the Belimobilgue Management Report The analysis technique used is as follows:
 1. Descriptive analysis is used to give an illustrate of the characteristics of the data as they are and compile the frequency distribution using questionnaire data that has been given to respondents. Thus, the frequency, presentation, mean (average) score of respondents' answers for each variable item will be obtained which describes the respondent's response to each question item given to the variable. Based on the score obtained on the variable mean of each of these items, then analyzed to reveal the phenomenon in each variable according to the respondent's perception, which will later be used as input for the company where this research was conducted.
 2. Verification analysis is used to process numerical data and can be used to answer the proposed hypothesis. Researchers used verification analysis to find out the answers from respondents with the help of statistical tools through the program SPSS (Statistics Package and Social Science) 24.0 for Windows software.
 3. Multiple linear regression analysis is performed when the number of independent variables is at least two.
 4. Hypothesis testing using the F test and t test.

4. Result and Discussion

4.1 Verification Analysis Design

In this study, the validity analysis was carried out on the research instruments of work environment variables, incentives, and employee performance using the correlation method, with the help of SPSS 24.0 software.

1. Validity Test

From the SPSS output, the correlation value of the three variables. This correlation value is compared with the r_{table} sought at a significance of 0.05 (5%) with a two-sided test and the amount of data (10) is 0.631 as follows:

- $r_{count} > r_{table}$ (data declared valid)

- $r_{count} \leq r_{table}$ (data declared invalid)

The table below shows the validity values of the work environment statement, incentives and employee performance are all valid. Where from the three variables the value of $r_{count} > r_{table}$. So that it can be used in data analysis to the next stage, Ghozali (2012: 52).

Table 1. Validity Test Results

VARIABEL	PERNYATAAN	r-hitung	r-tabel	KETERANGAN
Lingkungan Kerja	P1	0,635	0,631	Valid
	P2	0,881	0,631	Valid
	P3	0,830	0,631	Valid
	P4	0,900	0,631	Valid
	P5	0,894	0,631	Valid
	P6	0,955	0,631	Valid
	P7	0,823	0,631	Valid
	P8	0,633	0,631	Valid
Insentif	P1	0,885	0,631	Valid
	P2	0,911	0,631	Valid
	P3	0,679	0,631	Valid
	P4	0,787	0,631	Valid
	P5	0,726	0,631	Valid
	P6	0,765	0,631	Valid
	P7	0,754	0,631	Valid
	P8	0,841	0,631	Valid
Kinerja Karyawan	P1	0,780	0,631	Valid
	P2	0,740	0,631	Valid
	P3	0,790	0,631	Valid
	P4	0,757	0,631	Valid
	P5	0,864	0,631	Valid
	P6	0,738	0,631	Valid
	P7	0,751	0,631	Valid
	P8	0,855	0,631	Valid

Source: Data processed by the author

4.1.2 Reliability Test

Reliability tests are used to determine whether the instrument in this case using a questionnaire can be used more than once, at least the same respondent. The reliability test for more than two alternative answers using the test Cronbach's Alpha, whose value will be compared with the minimum acceptable value of the reliability coefficient. If the Cronbach alpha value > 0.6 then the research instrument is declared reliable. If Cronbach's alpha value is 0.6 , the research instrument is not reliable (Ghozali, 2011:133).

Table 2. Reliability Test

Variable	Cronbach's Alpha	Information
Work Environment (X_1)	0.943	Reliable
Incentive (X_2)	0.930	Reliable
Employee Performance (Y)	0.933	Reliable

Source: Data processed by the author

Based on the table above, all variables have Cronbach's Alpha values $> 0,6$. This means that all variables have reliable instruments. So that it can be stated that the three variables are reliable.

4.1.3 Classic Assumption

a. Data Normality Test

Ghozali (2016:154) states that the normality test is carried out to test whether the independent variable and the dependent variable or both are normally distributed in the regression model. If the variable is not normally distributed, then the statistical test results decrease. Data normality test can be done with One Sample Kolmogorov Smirnov, provided that if the significant value is above 0.05 then the data is normally distributed. On the other hand, if Kolmogorov Smirnov's results get a significant value below 0.05, then the data is not normally distributed.

Table 3. Data Normality Test Results

Tests of Normality			
	Kolmogorov-Smirnov ^a		
	Statistic	df	Sig.
Lingkungan Kerja	,236	35	,341
Insentif	,163	35	,198
Kinerja Karyawan	,228	35	,179

a. Lilliefors Significance Correction

In the Kolmogorov-Smirnov test, the significance value of the work environment is 0.341 > 0.05 so that the data is normally distributed based on the Kolmogorov-Smirnov normality test. The significance value of the incentive in the Kolmogorov-Smirnov test is 0.198 > 0.05 , so based on the Kolmogorov-Smirnov normality test the data is normally distributed. While the significance value of employee performance on the Kolmogorov-Smirnov test is 0.179 > 0.05 , the data based on the Kolmogorov-Smirnov normality test is normally distributed.

b. Multicollinearity Test

Ghozali (2016:103) said that the multicollinearity test is to test whether the regression model can find correlations between independent variables. This multicollinearity effect causes many variables in the sample. This means that the standard error is large, and as a result, when the coefficient is tested, the t-count becomes smaller than the t-table. This showed that there is no linear relationship between the dependent variable and the independent variable.

The multicollinearity value in the regression model can be seen through the results of the tolerance test and VIF. Tolerance checking aims to obtain the value of a special independent variable that cannot be known from other independent variables. If the result of the tolerance check is low, the result of the check will be the same as the VIF value. This is because $VIF = 1 / \text{tolerance value}$. The standard tolerance value specified is 0.10 or amounts to the same as the VIF value above 10.

Table 4. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Lingkungan Kerja	0,449	2,228
	Insentif	0,449	2,228

a Dependent Variable: Kinerja Karyawan

Based on the output table "coefficients" in the "Collinearity Statistic" section, it is known that the Tolerance value for the Work Environment (X1) and Incentive (X2) variables is 0.449, greater than 0.10. Meanwhile, the VIF value for the Work Environment (X1) and Incentive (X2) variables is 2.228 <10.00. By referring to the basis of decisions in the multicollinearity test so there are no symptoms of multicollinearity in the regression model.

c. Heteroskedasticities Test

The heteroscedasticity test was carried out to determine the various variations of the regression models that may experience mismatches from one result to another. If the data of a study are not the same, the data is categorized as heteroscedasticity. In addition to the heteroscedasticity variant, researchers can also see the estimated value of the dependent variable. This method is called SRESID with a residual error value which is also called ZPRED. If the data does not form any pattern or spreads on the y-axis, the data will not experience heteroscedasticity. That is what is considered the best for research data if it does not experience heteroscedasticity (Ghozali, 2016:134).

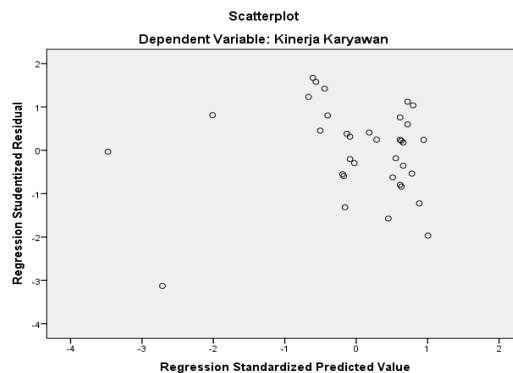


Figure 1. Heteroscedasticity Test Results

Based on the test shown in the SPSS output above, it shows that the data points do not form a certain pattern and the data spreads above and below the number 0 on the Y axis. It can be concluded that Heteroscedasticity is not affected.

4.2 Multiple Linear Regression Analysis

Table 5. Multiple Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	7,021	2,982	
	Lingkungan Kerja	,502	,131	,540
	Insentif	,318	,123	,364

Based on table 5 above, the multiple linear regression equation in this study is as follows:

$$Y = 7,021 + 0,502.X_1 + 0,318.X_2$$

From the multiple linear regression model, each regression coefficient can be interpreted as follows:

- 1) Kostanta (a) = 7.021 explains that if the value of the work environment variable (X₁), incentive (X₂), is assumed to be constant or unchanged, then the employee performance variable value is 7.021.
- 2) Value (b₁) = 0.502 shows if the incentive variable (X₂) is considered constant or does not change everyone unit of work environment variable (X₁), then the employee performance variable (Y) will change by 0.502

3) Value (b_2) = 0.318 if the work environment variable (X_1) is considered constant or does not change every single unit of work environment variable (X_2) then the employee performance variable (Y) will also change by 0.318.

4.3 Correlation Coefficient Analysis

Table 6. Correlation Coefficient Results

		Lingkungan Kerja	Insentif	Kinerja Karyawan
Lingkungan Kerja	Pearson Correlation	1	,742**	,811**
	Sig. (2-tailed)		,000	,000
	N	35	35	35
Insentif	Pearson Correlation	,742**	1	,765**
	Sig. (2-tailed)	,000		,000
	N	35	35	35
Kinerja Karyawan	Pearson Correlation	,811**	,765**	1
	Sig. (2-tailed)	,000	,000	
	N	35	35	35

** . Correlation is significant at the 0.01 level (2-tailed).

Based on the output table above, it is known that Sig.(2-tailed) between work environment (X_1) and employee performance (Y) is $0.000 < 0.005$, which means there is a significant relationship between work environment variables and employee performance variables. In addition, the relationship between incentives (X_2) and employee performance (Y) has a Sig. (2-tailed) of $0.000 < 0.05$, which means that there is a significant relationship between the incentive variable and employee performance.

4.4 Analysis of the coefficient of determination

Table 7. Results of the coefficient of determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,846 ^a	,716	,699	1,979

a. Predictors: (Constant), Insentif, Lingkungan Kerja

In the SPSS output table above, it shows that the coefficient of determination (R-squared) is 0.716, which means that 71.6% of employee performance variables can be mentioned by work environment variables and incentive variables, and the remaining 28.4% comes from the influence of other variables outside this model.

4.5 Hypothesis Test Design

4.5.1 Model Feasibility Test (Uji F)

Table 8. Simultaneous Test Results (Uji F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	316,594	2	158,297	40,430	,000 ^a
	Residual	125,291	32	3,915		
	Total	441,886	34			

a. Dependent Variable: Kinerja Karyawan

b. Predictors: (Constant), Insentif, Lingkungan Kerja

Based on the table 8, the Sig value. is $0.000 < 0.05$, which means that the alternative hypothesis (H_a) is accepted and H_0 is rejected. Overall, the Work Environment variable (X_1) and the Incentive variable (X_2) have a significant effect on the Employee Performance variable (Y).

4.5.2 t Test (Uji t)

Table 9. Partial Test Results (Uji t)

Model		t	Sig.
1	(Constant)	2,355	,025
	Lingkungan Kerja	3,846	,001
	Insentif	2,590	,014

a. Dependent Variable: Kinerja Karyawan

Based on the table above, the Sig value of each independent variable, namely Work Environment (X_1) is $0.001 < 0.05$ and Incentive (X_2) is $0.014 < 0.05$, which means partially the Work Environment (X_1) and Incentive (X_2) variables. Significant effect on the dependent variable Employee Performance (Y).

5. Conclusions and Suggestions

From the results and discussion, it can be concluded that a good work environment and good incentives can improve employee performance at the Belimobilgue Company in the Bandung area. The work environment at the company Belimobilgue Region Bandung includes the physical environment, social environment, and virtual Company environment.

Then the incentive is a bonus or additional compensation given by the company Belimobilgue Bandung Region to employees who have work performance that exceeds the company's standard limits or exceeds the company's target. Incentives can also be a motivation or encouragement for employees to work and can also improve employee performance.

From the results of research on the coefficient of determination obtained R-Square value of 0.716 or 71.6% of employee performance is strongly affected by work environment and incentives, then the remaining 28.4% of employee performance is affected by other variables outside the model.

Thus, the advice is given to the management of Belimobilgue Bandung Region to create a good work environment and provide incentives to employees who have work performance above the standard, so that they can provide comfort in the work environment and can increase competition among employees in improving performance Belimobilgue Region Bandung Company.

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