

The Effect of Rewards, Non-Financial Compensation and Overtime on Employee Job Satisfaction of PT PP Jababeka Resident (Litte Tokyo)

Amalia Rizkita^{1*}, Fifi Hanafia²
Universitas Pelita Bangsa

Corresponding Author: Amalia Rizkita mellyar134@gmail.com

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ABSTRACT

This study aims to analyze the effect of rewards, non-financial compensation, and overtime on employee job satisfaction at PT PP Jababeka Residen (Little Tokyo). Data were collected from September 2023 to February 2024 using quantitative methods and descriptive approaches. The results of multiple linear regression analysis show that the three independent variables, namely rewards, non-financial compensation, and overtime, have a significant positive influence on employee job satisfaction. The determination coefficient shows that 59.6% of the variation in job satisfaction can be explained by these three variables. The implication of this study is the importance of companies in managing rewards, non-financial compensation, and setting overtime working hours to improve employee satisfaction and performance. This research is expected to contribute to the enrichment of theories regarding factors that affect employee job satisfaction and provide practical recommendations for companies in managing human resources to increase productivity.

INTRODUCTION

The era of globalization has encouraged the development and innovation of world technology at a rapid pace, creating new challenges for companies, especially in the electronics industry sector in Indonesia. Companies must now have the right strategy in place to stay afloat and excel in the global competition. In facing this challenge, human resources (HR) are the main asset that functions as the driving force of the company's activities in realizing its vision and mission. The success of a company in achieving its goals is highly dependent on the performance of its employees. Good employee performance will increase the company's productivity, on the contrary, poor performance will reduce the success rate of production targets (Graciello & Wibawa, 2022), (Tortuth, 2014).

One of the main goals of the company is to obtain profits and consumer satisfaction. To achieve this goal, companies must continue to be productive in producing quality products. Employee productivity is very important because it determines the company's ability to meet consumer needs on a sustainable basis and achieve profit targets (Dan et al., 2020), (Supit et al., 2017), (Lie & Vincenthius, 2017).

However, based on employee attendance data at PT PP Jababeka Resident in 2023, there is a decrease in employee attendance every month. In addition, there is data on employees who apply for resignation almost every month. This decline in employee performance is caused by various internal factors such as an unsupportive work environment, dissatisfaction with compensation, and lack of motivation. These factors have a significant effect on employee productivity and performance.

Individual performance theory states that there are two factors that affect employee performance: internal factors and external factors. Internal factors include personal traits, motivation, and other personal variables. External factors include the work environment, leadership, and wage system. One of the important internal factors is rewards and punishments, which can motivate employees to improve their performance. Employee job satisfaction also plays an important role in determining employee performance. Dissatisfaction with compensation and an unsupportive work environment can lead to employees being reluctant to work and choosing to leave the company (Ratnasari & Tarimin, 2021), (Yulfita Aini, 2013), (Christin & Mukzam, 2017).

In addition, overtime costs are also considered one of the causes of declining employee satisfaction and productivity. However, the impact of overtime costs on companies is still unclear and needs to be further analyzed. In this study, the impact of overtime cost will be analyzed through human resource theory and causal attribution approaches. This analysis will highlight the costs and benefits of overtime work as well as the role of organizational trust in reducing overtime costs and increasing productivity (Sumarningsih, 2014).

Based on the explanation above, this study aims to analyze the influence of rewards, non-financial compensation, and overtime costs on employee job satisfaction at PT PP Jababeka Residen (Little Tokyo). This research is expected to contribute to the enrichment of theories regarding factors that affect employee

job satisfaction and provide practical recommendations for companies in managing human resources to improve employee productivity and performance.

LITERATURE REVIEW

The Effect of Compensation on Job Satisfaction and Employee Performance (Teguh et al., 2017).

- Theory: Financial and non-financial compensation affects employee job satisfaction.
- Explanation: This research was conducted on employees of PT PLN (Persero) Distribution East Java Malang Area. The results of the study show that financial compensation has an effect on employee job satisfaction, and non-financial compensation also has an effect on employee job satisfaction.
- Supporting Research: Previous research that supports the link between compensation and job satisfaction.

The Effect of Compensation and Motivation on Employee Performance with Job Satisfaction as an Intervening Variable (Nurcahyani & Adnyani, 2016).

- Theory: Financial and non-financial compensation affects employee job satisfaction.
- Description: This research was conducted on employees of PT. Sinar Sosro Bali Factory. The results of the analysis show that compensation has a positive effect on job satisfaction, and job satisfaction mediates the effect of compensation on employee performance¹.
- Implications: Companies should compensate employees fairly and motivate them through job promotions.

The Role of Job Satisfaction as an Intervening Variable

- Theory: Job satisfaction can mediate the relationship between compensation and employee performance.
- Explanation: In this study, job satisfaction plays a role as an intervening variable that links compensation with employee performance.
- Implications: Understanding the role of job satisfaction can help companies improve employee performance through effective compensation strategies¹.

Metode Analisis: Analisis Jalur (Path Analysis)

- Description: This study uses the Path Analysis method to test the relationship between the variables involved.
- Implications: This method allows researchers to understand the extent to which compensation and motivation directly or indirectly affect job satisfaction and employee performance.

METHODOLOGY

Type of Research

This study uses a quantitative approach that aims to show the relationship between certain variables and examine specific populations and samples. The quantitative approach is based on the philosophy of positivism and aims to test hypotheses that have been established through data collection with research instruments and statistical data analysis (Sugiyono, 2018). According to Sugiyono in Samsu, research is a scientific way to obtain rational, empirical, and systematic data to solve problems or test the correctness of the variables being studied. This research method uses a descriptive approach to describe the research object and the results that have been obtained (Samsu, 2017).

Research Venue and Schedule

The research was conducted at PT PP Jababeka Residen (Little Tokyo) which is located at the Bekasi International Industry Estate (BIIE) Sukaresmi Industrial Estate, Cikarang, from September 2023 to February 2024.

Research Design

Research design is a design that is used as a guideline so that research runs systematically and structured. This study uses a quantitative method with four variables: three independent variables (X1: Rewards, X2: Non-Financial Compensation, X3: Overtime) and one dependent variable (Y: Employee Job Satisfaction).

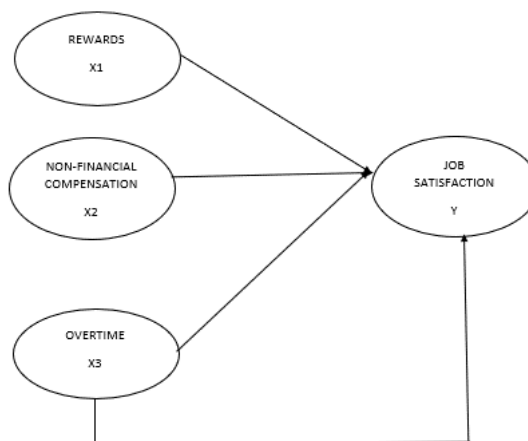


Figure 1. Research Design

Hipotesis:

H1 = $X1 \rightarrow Y$: Rewards affect job satisfaction.

H2 = $X2 \rightarrow Y$: Non-Financial Compensation has an effect on job satisfaction.

H3 = $X3 \rightarrow Y$: Overtime affects job satisfaction.

Variable Operational Definition

The operational definition of variables explains each of the research variables. There are three independent variables, namely rewards (X1), non-

financial compensation (X2), and overtime (X3) and one dependent variable, namely employee job satisfaction (Y).

Population and Sample

The population of this study is all employees of PT PP Jababeka Resident (Little Tokyo) totaling 116 people from various departments.

Table 1. Population at PT PP Jababeka Resident

It	Department	Sum
1	Sales & Business Development	30
2	Product Engineer	5
3	Industrial Engineer	2
4	Finance	4
5	HRGA	2
6	Material Control	63
7	QA/QC	20
Total Population		116

The sample was taken using a simple random sampling technique with the Slovin formula:

$$n = \frac{N}{1+N(e)^2} \quad (1)$$

$$n = \frac{116}{1+116(0,05)^2} \quad (2)$$

$$n = \frac{116}{1+116(0,0025)} \quad (3)$$

$$n = \frac{116}{1+0.29} = 89,92 \quad (4)$$

Information:

n : Minimum number of samples taken

N : total population

e : the standard of the desired error tolerance, in this case the author determines an error tolerance of 5% (0.05).

So, the number of samples taken was 90 people from the population.

Data Collection

Primary data were obtained through interviews, observations, and questionnaires with the Likert scale to measure respondents' attitudes, opinions,

and perceptions. Secondary data is obtained from articles, journals, books, and internet sites relevant to the research.

Data Analysis Methods

The validity test measures the validity of the questionnaire by comparing $r_{\text{calculation}}$ and r_{table} :

$$r_{xy} = \frac{N\sum xy - (\sum x)(\sum y)}{\sqrt{[N\sum x^2 - (\sum x)^2][N\sum y^2 - (\sum y)^2]}} \quad (5)$$

Reliability is measured by Alpha Cronbach's value:

$$r_{11} = \left[\frac{k}{(k-1)} \right] \left[\frac{\sum Si}{St} \right] \quad (6)$$

Classic Assumption Test:

- Normality Test: Testing the distribution of data with Kolmogorov-Smirnov.
- Multicollinearity Test: Using VIF (Variance Inflation Factor) values.
- Heteroscedasticity Test: Using independent variable sig values.
- Autocorrelation Test: Using the Durbin-Watson test.

Multiple Linear Regression Analysis

Used to determine the influence of independent variables on dependent variables:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e \quad (7)$$

Coefficient of Determination Test

Measuring how far independent variables explain the variation of dependent variables. The R^2 value ranges between 0 and 1.

RESEARCH RESULT

Validity Test

The validity test was carried out by comparing the calculation value with the table using the *product moment (person)* formula. To obtain a table with 112 respondents, a degree of freedom of $110-2 = 108$ and a significance rate of 0.05 (5%) can be obtained, then a table of 0.1857 can be obtained. Below are the results of the validity test of each variable as follows:

Table 2. Rewar Instument Validity Test (x1)

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	Informatio n
x1.1	77,49	88,629	,644	,740	Valid
x1.2	77,60	85,306	,717	,729	Valid
x1.3	77,68	88,347	,456	,744	Valid
x1.4	77,45	86,376	,631	,734	Valid
x1.5	77,32	87,972	,608	,739	Valid
x1.6	77,34	88,446	,640	,740	Valid
x1.7	77,58	87,840	,660	,738	Valid
x1.8	77,45	88,938	,589	,742	Valid
x1.9	77,34	89,102	,610	,742	Valid
x1.10	77,37	89,768	,547	,745	Valid
x1total	40,77	24,305	1,000	,849	

The validity test of the Rewards variable was carried out on 10 statement items with the results of > table calculations. Then all statement items are declared valid.

Table 3. Promotion Instument Validity Test (X2)

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	Information
X2.1	77,15	81,538	,592	,733	Valid
X2.2	77,29	79,991	,648	,727	Valid
X2.3	77,28	81,141	,543	,733	Valid
X2.4	77,23	81,055	,554	,732	Valid
X2.5	77,12	81,766	,559	,734	Valid
X2.6	77,03	82,093	,584	,734	Valid
X2.7	77,15	81,413	,601	,732	Valid
X2.8	77,05	80,107	,754	,725	Valid
X2.9	77,09	85,679	,366	,748	Valid
X2.10	77,00	83,031	,516	,739	Valid

X2TOTAL	40,60	22,556	1,000	,826	
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The validity test of the non-financial compensation variable was carried out on 10 statement items with the results of > table calculations. Then all statement items are declared valid.

Table 4. Instrument Validity Test Overtime Cost (X3)

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	Information
X3.1	77,52	79,729	,736	,738	Valid
X3.2	77,61	79,389	,595	,739	Valid
X3.3	77,56	78,053	,650	,734	Valid
X3.4	77,71	79,947	,515	,743	Valid
X3.5	77,45	82,875	,466	,752	Valid
X3.6	77,52	79,369	,684	,737	Valid
X3.7	77,53	81,532	,682	,744	Valid
X3.8	77,37	82,532	,565	,749	Valid
X3.9	77,45	80,219	,626	,741	Valid
X3.10	77,60	79,130	,736	,736	Valid
X3TOTAL	40,81	22,159	1,000	,857	

The validity test of the Overtime Cost variable was carried out on 10 statement items with the results of calculation > tables. Then all statement items are declared valid.

Table 5. Job Satisfaction Instrument Validity Test (Y)

Item-Total Statistics					
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	Information
Y1.1	76,56	115,107	,742	,748	Valid
Y1.2	76,67	115,018	,674	,749	Valid
Y1.3	76,58	119,549	,467	,761	Valid
Y1.4	76,48	118,063	,580	,757	Valid
Y1.5	76,61	114,877	,627	,749	Valid
Y1.6	76,94	112,917	,640	,745	Valid
Y1.7	76,56	112,536	,755	,742	Valid
Y1.8	76,58	110,819	,775	,738	Valid
Y1.9	76,25	115,778	,714	,750	Valid
Y1.10	76,41	114,213	,713	,746	Valid

YTOTAL	40,30	31,736	1,000	,888	
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The validity test of the customer satisfaction variable was carried out on 10 statement items with the results of > table calculations. Then all statements are declared valid.

Reliability Test

Reliability testing in this study uses the *Cronbach Alpha formula*. A variable is declared reliable if the value of *Cronbach Alpha* > 0.60. while the *Cronbach Alpha value* in > values of 0.80 to 1.00 is considered very good or very reliable The following are the results of the reliability test of the research instrument:

Table 6. Reliability Test Results

Variable	Cronbach Alpha	Criteria	Availability
Rewards	0,755	Cronchbach Alpha > 0.6 then reliable	Reliable
Non-Financail compensation	0,754		Reliable
Overtime Cost	0,762		Reliable
Job Satisfaction	0,770		Reliable

Based on table 6, the results of the reliability test show that the alpha coefficient (r) of all variables is greater than the required criterion of 0.06. So the reliability test results can be said to be all reliable instrument variables.

Normality Test

The normality test aims to find out whether there is normality, then the residual will be distributed normally and the calculation results of all variables are greater than 0.05.

Table 7. Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		X1	X2	X3	And
N		65	65	65	65
Normal	Mean	40,77	40,60	40,46	40,22
Parametersa,b	Std. Deviation	4,930	4,749	5,031	5,628
Most Extreme Differences	Absolute	,147	,166	,152	,146
	Positive	,147	,166	,152	,115
	Negative	-,100	-,107	-,128	-,146
Kolmogorov-Smirnov Z		1,182	1,336	1,225	1,179
Asymp. Sig. (2-tailed)		,122	,056	,099	,124

a. Test distribution is Normal.

b. Calculated from data.

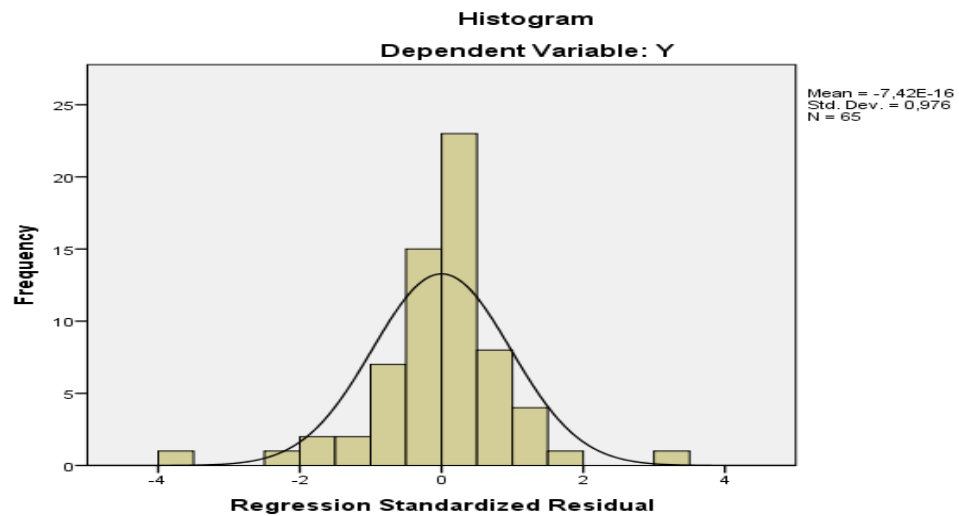


Figure 2. Hasil Uji Histogram

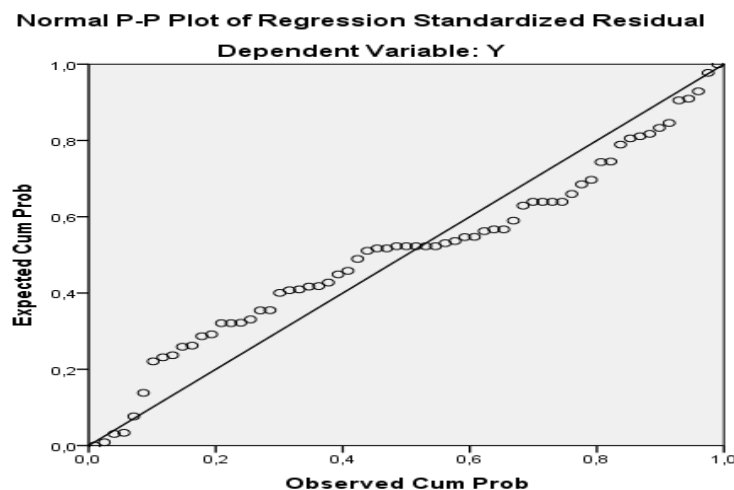


Figure 3. Hasil Uji Normal P-P Plot Of Regresion

Based on table 7, the results of the normality test using *the Kologorov Smirnov Test* show a *residual sig Asymp value* of $0.124 > 0.05$. Therefore, it can be concluded that the distribution of regression data is a normal value. It is also supported and *the Histogram Test Results* are known that the graph forms a mountain or bell, and based on the *P-P Graph of the Regression Plot* it is known that the distribution of the residual value points spreads around the line and follows the diagonal line. Supported and *Histogram Test Results* it is known that the graph forms a mountain or bell, and based on the *P-P Graph of the Regression Plot* it is known that the distribution of the residual value points spreads around the line and follows the diagonal line.

Multicollinearity Test

The multicollinearity test is a form of testing for assumptions in multiple linear regression analysis. The assumption of multicollinearity states that independent variables must be free from the symptoms of multicollinearity. The symptom of multicollinearity is a correlation between independent variables, if $VIF < 10$ then the degree of multicollinearity can be tolerated.

Table 7. Multicollinearity Test Results

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VR
1	(Constant)	4,181	4,038		1,035	,305		
	X1	,051	,207	,044	,245	,807	,201	4,976
	X2	,204	,230	,172	,888	,378	,176	5,673
	X3	,737	,178	,659	4,135	,000	,261	3,833
a. Dependent Variable: Y								

Based on the table above, the results of the multicollinearity test show that the VIF value is Reward (X1) = 4.976, Non-Financial Compensation (X2) = 5.673 and Overtime Cost (X3) = 3.833 < 10 and *tolerance value* > 0.10. It can then be concluded that this model does not experience symptoms of multicollinearity.

Heterokedacity Test

The heterokedacity test aims to test whether in a regression model there is a variational inequality and residual of one observation to another. If the variant and residual of one observation to the other remain fixed, it is called. On the basis of research, if *the value of sig. > is 0.05, then heterokedasticity does not occur* and if *the value of sig. < 0.05, then heterokedasticity occurs*.

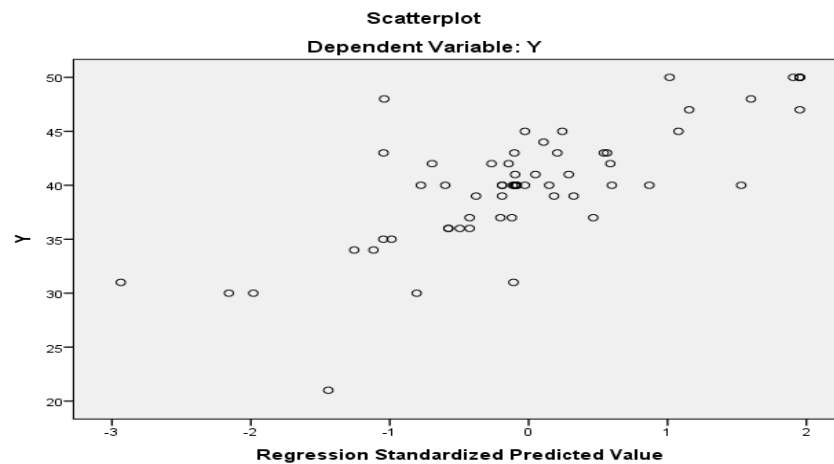


Figure 4. Heterokedacity Test Results

Based on the figure above, the results of the study show that the dots spread randomly above and below the origin point and do not form a clear or regular pattern. Thus, this model does not undergo heterokedasticity.

The Birth of the Car

This test aims to find out whether in the linear regression model there is a correlation between the perturbrillator error in the t-period and the error. The following are the results of the autocorrelation test:

Table 8. Autocorrelation Test Results

Model Summaryb

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics		Durbin-Watson
					R Square Change	Sig. F Change	
1	,772a	,596	,576	3,665	,596	,000	2,305

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Based on the table above, it shows that the *Durbin Waston* value is $2.305 < du$ is 1.736 and the $4-du$ value is $2.364 > 2.305$. Therefore, the results of this research do not autocorrelation.

Multiple Linear Regression Test

The multiple linear regression test aims to determine the influence of the relationship between dependent variables (Job satisfaction) and independent variables (Reward, Non-Financial Compensation and Overtime Cost). Below will be discussed the results of multiple linear regression analysis conducted using the SPSS 23 program, with the following results:

Table 9. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Say.
		B	Std. Error	Beta		
1	(Constant)	4,181	4,038		1,035	0,305
	X1	0,051	0,207	0,044	0,245	0,807
	X2	0,204	0,23	0,172	0,888	0,378
	X3	0,737	0,178	0,659	4,135	0.00

Based on the table above, the following equation model can be produced:

$$Y = 4,181 + 0,051(X1) + 0,204(X2) + 0,737(X3) \quad (8)$$

Model description :

1. The value of the constant (a) = 4.181. This shows that without the Reward (X1), Non-Financial Compensation (X2) and Overtime Cost (X3) factors, all of them are considered 0 (zero), then Job Satisfaction shows a constant value of 4.181.
2. The value of the coefficient (b1) in the variable (X1) of 0.051 shows that the reward can increase job satisfaction or every time there is a one-time increase in the reward, it will increase by 0.051. And conversely, if there is a one-time decrease in rewards, it will decrease job satisfaction by 0.051, assuming that the other assumption is fixed.
3. The value of the coefficient (b2) in the variable (X2) of 0.204 shows that non-financial compensation can increase job satisfaction or every time there is a one-time increase in non-financial compensation, it will increase by 0.204. And vice versa, if there is a one-time decrease, the non-financial compensation will decrease by 0.204 assuming that the other assumption is fixed.
4. The value of coefficient (b3) in the variable (X3) of 0.737 shows that overtime cost can increase job satisfaction or every time there is a one-time increase in overtime cost, it will increase by 0.737. And vice versa, if there is a one-time decrease in overtime costs, it will decrease by 0.737 assuming that the other assumption is fixed.

Uji Hipotesis

1. R2 Determination Coefficient Test

The determination coefficient r^2 aims to measure how far the model is able to explain the variation of dependent variables. The values of the determination coefficient are *Zero* and *One*. A small value means that the ability of an independent variable to explain the variation of dependent variables is very limited. The following are the results of the determination coefficient test as follows:

Table 10. Determination Coefficient Test Results (r²)**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,772a	,596	,576	3,665

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Based on the data above, it shows that the R-Square value of 0.596 or 59.6% of the variation in the Job Satisfaction value is determined by the role of the Reward, Non-Financial compensation and Overtime Cost variables and the remaining 40.4 is influenced by other variables outside this study.

2. Test t

The t-test is used to test the constant significance of each independent variable whether the variables Reward (X1), Non-financial Compensation (X2) and Overtime Cost (X3) really have a partial (*separate*) effect on the dependent variable, namely Job Satisfaction (Y). The t-test in the study by comparing the *tcount* with the *ttable*, namely:

Table 10. Test Results t

 $\alpha = 0,05$ $dk = n - k - 1 = 65 - 3 - 1 = 61$ maka $t_{table} = 1.661$

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sa y.
	B	Std. Error	Beta		
(Constant)	4,181	4,038		1,035	0,305
X1	0,051	0,207	0,044	0,245	0,807
X2	0,204	0,303	0,172	0,888	0,378
X3	0,737	0,178	0,659	4,135	0.000

Based on the table above, it can be concluded that the variable is partially independent of the dependent variable:

1. The results of data management for the Reward variable (X1) were obtained from $0.245 < \text{table of } 1.661$, so it can be concluded that the Reward variable has a positive effect on employee Job Satisfaction at PT PP Jababeka Residence
2. The results of data management for the Non-Financial Compensation variable (X2) were obtained with a calculation of $0.888 < \text{a table of } 1,661$, so it can be concluded that the Non-Financial Compensation variable does not have a positive effect on employee job satisfaction at PT PP Jababeka Residence
3. The results of data management for the Overtime Cost (X3) variable were obtained from $4,135 > \text{a table of } 1,661$, so it can be concluded that the Overtime Cost variable has a positive effect on employee job satisfaction at PT PP Jababeka Residence.

3. Test F

The F test is used to determine the constants of all variables of Reward (X1), Non-Financial Compensation (X2) and Overtime Cost (X3) on Job Satisfaction (Y) whether they really have a simultaneous *influence (together)*. The F test in this study by comparing F_{cal} with F_{table} is:

Table 11. Test Result F

$$\alpha = 0,05$$

$$dk = F(k ; n - k) = F(3 ; 61) \text{ maka } F_{table} = 2,70$$

ANOVA					
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1207,815	3	402,605	29,980	,000
Residual	819,170	61	13,429		
Total	2026,985	64			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X1, X2

Based on the table above, it shows that the results of data management for all variables (X1), (X2) and (X3) were obtained with a calculation result of $29.980 > F_{table} 2.70$. Therefore, it can be concluded that the diversity of variables has a simultaneous *effect (together)* on employee job satisfaction at PT PP Jababeka Residence.

DISCUSSION

The Effect of Rewards on Employee Job Satisfaction

The results of the first hypothesis test that rewards affect employee job satisfaction and are evidenced by the results of SPSS 23 data management which states that the X1 variable is obtained a tcount of 0.245 and a ttable of 1.661 with a significance level of 0.807 with a significance limit of 0.05 which means greater than 0.05 so that Ho is rejected and H1 is accepted. Therefore, the results of this study can be concluded that rewards have a positive but not significant effect on employee job satisfaction at PT PP Jababeka Residence.

The Effect of Non-Financial Compensation on Employee Job Satisfaction

The results of the second hypothesis test that non-financial compensation has an effect on employee job satisfaction and is evidenced by the results of SPSS 23 data management which states that the X2 variable is obtained as 0.888 and 1.661 with a significance level of 0.378 with a significance limit of 0.05 which means greater than 0.05 so Ho is rejected and H₁ Accepted. Therefore, the results of this study can be concluded that non-financial compensation has a positive but not significant effect on employee job satisfaction at PT PP Jababeka Residence.

The Effect of Overtime Cost on Employee Job Satisfaction

The results of the third hypothesis test that Overtime Cost affects employee job satisfaction and is evidenced by the results of SPSS 23 data management which states that the X3 variable is obtained a tcount of 4,135 and a ttable of 1,661 with a significance level of 0.000 with a significance limit of 0.05 which means less than 0.05 so that Ho is rejected and H1 is accepted. Therefore, the results of this study can be concluded that Overtime Cost has a positive and significant effect on employee job satisfaction at PT PP Jababeka Residence.

CONCLUSIONS AND RECOMMENDATIONS

Partially, the Reward variable (X1) was proven to have a positive but not significant effect on Employee Job Satisfaction (Y) in PT PP Jababeka Residence Employees, which was shown by the results of the ttable > ttable calculation value of $0.245 < 1.661$ with a significance value of $0.807 > 0.05$. Based on the results of the data analysis, the hypothesis that "rewards have a positive but not significant effect on employee job satisfaction" was accepted.

Partially, the Non-Financial Compensation (X2) variable was proven to have a positive but not significant effect on employee Job Satisfaction (Y) at PT PP Jababeka Residence, which was shown by the results of the ttable > calculation value of $0.888 < 1.661$ with a significance value of $0.378 < 0.05$. Based on the results of the data analysis, the hypothesis stating that "non-financial compensation has a positive and significant effect on employee job satisfaction" was declared accepted.

Partially, the Overtime Cost (X1) variable was proven to have a positive and significant effect on Employee Job Satisfaction (Y) at PT PP Jababeka Residence, which was shown by the results of the ttable > calculation value of $4.135 > 1.661$ with a significance value of $0.000 < 0.05$. Based on the results of the data analysis,

the hypothesis that "Overtime Cost" has a positive and significant effect on employee job satisfaction" is declared accepted.

Simultaneously the variables Reward (X1), Non Financial Compensation (X2) and Overtime Cost (X3) were proven to simultaneously (together) have a positive effect on Employee Job Satisfaction (Y) at PT PP Jababeka Residence, which is shown by the results of the $F_{cal} > F_{table}$ values of $29.980 > 2.70$. Based on the results of the data, the hypothesis stating that "product quality, promotion and price have a positive effect on employee job satisfaction" is declared accepted.

The results of the determination coefficient (r^2) test showed that the *Adjusted R Square* value was 0.596 or 59.6%. This shows that the magnitude of the influence of Reward (X1), non-financial compensation (X2) and Overtime Cost (X3) on employee job satisfaction (Y) is 59.6% while 40.4% is influenced by other factors that are not discussed in this study.

The results of the study show that reward, non-financial compensation and overtime costs have an influence on job satisfaction. Therefore, the PT PP Jababeka Residence company should continue to maintain that the rewards that have been given to employees have a good enough impact.

The results of this study show that partially the variables of reward, non-financial compensation and overtime cost have a positive and significant effect on employee job satisfaction. Therefore, it is very important to pay attention to the factors that support this. Before increasing the amount or value of rewards and compensation, it is necessary to conduct a study first so that it is in accordance with the amount, which of course when given is right, it will bring a very good and positive impact so that job satisfaction is felt properly by every employee.

Researchers can then improve the limitations in this study and are further expected to develop researchers by adding other research variables besides rewards, non-financial compensation and overtime costs. This is intended so that the information obtained is more complete about the variables that affect employee job satisfaction.

ADVANCED RESEARCH

Each study has limitations; Therefore, it is important to explain these limitations and provide suggestions for further research. This study has several limitations that need to be noted. First, the population used in this study is limited to a specific academic environment or group that may not be representative of the broader population. Second, the data collection methods used, such as online questionnaires, may have certain biases because they are only filled out by respondents who have internet access. Third, the analysis techniques used may not capture the entire complexity of the data, such as the non-linear relationships between the variables studied. Fourth, the limited time for data collection may not reflect the changes that can occur in the long run. Finally, uncontrolled external factors, such as economic conditions or government policies, may affect the results of the study.

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