

THE EFFECT OF COMPENSATION, WORK MOTIVATION, AND WORK ENVIRONMENT ON EMPLOYEE MORALE AT CV. CENING BAGUS GIANYAR

Ni Kadek Dina Pratiwi^{1*} | Ni Made Dwi Puspitawati² | Tiara Carina³

^{1,2,3}Universitas Mahasaraswati Denpasar

*correspondence: pratiwidinao1@gmail.com

Abstract: Work morale reflects the condition of employees in their work environment. If work morale is good, the company will gain profits in accordance with company goals. In order to realize high work morale in employees, optimal attention is needed to compensation, work motivation and pay attention to the employee's work environment. This study aims to determine the effect of compensation, work motivation and work environment on employee work morale at CV. Cening Bagus Gianyar. The number of samples used was 59 people who are employees of CV. Cening Bagus Gianyar. The sampling technique used in this study was the census method or saturated sample. Data collection was carried out through documentation, interviews and questionnaires. The data analysis technique used in this study was multiple linear regression analysis processed using SPSS software version 25.00 for Windows. Based on the results of the analysis, this study shows that compensation, work motivation and work environment each have a positive and significant effect on work morale at CV. Cening Bagus Gianyar. This means that the increasing and the work environment have a positive and significant effect on employee work morale at CV. Cening Bagus Gianyar.

Keywords: compensation, work motivation, work environment, employee morale

INTRODUCTION

A business will not progress without high morale. High morale will have a positive impact on an organization or company, whereas low morale will be detrimental to an organization, resulting in high absenteeism, employee turnover, and low productivity. Meanwhile, Hasibuan (2016) explains that work morale is a person's desire and sincerity to do their job well, their discipline to achieve maximum work performance, their willingness, and their deep enjoyment of the work they do.

CV. Cening Bagus is a company engaged in the trade sector, especially Balinese souvenirs. CV. Cening Bagus, located at Jalan Raya Batubulan No. 100x, Sukawati District, Gianyar Regency, Bali, in carrying out its operational activities involves 59 employees. CV. Cening Bagus recognizes and views the workforce (HR) as a very important factor in implementing the company's vision and mission.

The results of the researcher's interview with the HRD at CV. Cening Bagus Gianyar revealed a phenomenon related to employee morale, namely a lack of employee discipline, as evidenced by the high percentage of employee absenteeism. This high absenteeism rate is an indication of declining employee morale.

Table 1 shows an average employee absence rate of 4.50%. According to Flippo (2016), an absence rate of 0 to 2 percent is considered good, 3 to 10 percent

is considered high, and above 10 percent is considered abnormal and requires serious attention from the organization.

Table 1
CV. Cening Bagus Employee Attendance Data

Month	Employees (People)	Working Days (Days)	Working Days Supposed (Days)	Employee Absentee Rate (Days)	Percentage
1	2	3	4=2x3	5	6=5/4x100%
Januari	59	20	1.180	49	4,15
Februari	59	16	994	42	4,44
Maret	59	19	1.121	55	4,90
April	59	21	1.239	48	3,87
Mei	59	17	1.003	45	4,48
Juni	59	21	1.239	60	4,84
Juli	59	21	1.239	45	3,63
Agustus	59	18	1.026	49	4,77
September	59	18	1.026	57	5,55
Oktober	59	19	1.121	43	3,83
November	59	21	1.239	58	4,68
Desember	59	19	1.121	55	4,90
Total					54,0
Average					4,5

The high level of absence at CV. Cening Bagus Gianyar, which is an average of 4.50%, is caused by employees arriving late during working hours, religious ceremonies, and illness, so that this causes a decline in employee performance, because a high level of absence can cause a decline in achieving company goals.

One factor that influences employee morale is compensation. According to Nasution (2018), compensation is an important function in Human Resource Management (HRM) because it is one of the most sensitive aspects of the employment relationship. According to Mondy (2016), providing fair compensation that is appropriate to the type of work and employee's job category will motivate employees and encourage them to work better.

The current issue concerning compensation is the untimely payment of salaries to employees. The compensation, in the form of salary and incentives received in 2023, averaged Rp. 2,155,000 per month, which does not comply with the provisions for the UMK (Regency Minimum Wage) of Gianyar Regency.

Previous research findings from Ndruru (2022), Dewi et al. (2023), Kurnia et al. (2022), and Yudha et al. (2021) indicate that compensation has a positive and significant effect on employee morale. This contrasts with research conducted by

Sipahutar (2022), which showed that compensation had no significant effect on employee morale.

Decreased employee morale is also influenced by motivation. According to Robbins (2016), motivation is a drive that drives someone to act or behave in certain ways, with the potential to fulfill personal goals or needs at work. Employees who lack motivation may be indifferent to their work, experience poor organization, frequent absences, and other issues.

Problems related to work motivation include employee complaints that they are not receiving their esteem needs. This need encompasses the desire to be respected, appreciated for one's achievements, recognized for one's abilities and expertise, and a perceived lack of work effectiveness.

Research findings from previous studies conducted by Sari et al. (2022), Habeahan et al. (2022), Permadi et al. (2022), Reinata et al. (2023), and Indriyani and Solihin (2022) indicate that work motivation has a positive and significant effect on employee morale. This means that if an employee has good motivation, their work morale will increase. This contrasts with research conducted by Kuspita (2022) which states that motivation has no significant effect on employee morale.

Work environment factors influence where employees work (Husnah et al., 2018). According to Nabawi (2019), the work environment is the environment in which employees carry out their daily work. A conducive work environment will influence employees to be more focused on their work and complete the tasks assigned to them (Muhammad et al., 2016).

Researchers found a phenomenon related to the work environment, namely the employee's work space. Work space refers to the working position between one employee and another, including work aids such as tables, chairs, cupboards, and so on.

Research conducted by Sunyata and Indira (2023), Makarim (2023), Justiawal (2023), and Septayuda and Apriyanti (2024) shows that the work environment has a positive and significant effect on employee morale. This contrasts with research conducted by Mutiara et al. (2024), which found that the work environment had no significant effect on employee morale.

LITERATURE

Goal Setting Theory

Goal setting theory is a part of motivation theory proposed by Edwin Locke in 1968. Goal setting theory is based on evidence that assumes that goals (ideas about desired future states) play a significant role in action. Goal setting theory is a model of individuals who desire to have goals, choose goals, and become motivated to achieve goals (Birnberg and Mahennoko, 2019).

Compensation

According to Hasibuan (2021), compensation is all income, whether in cash, goods, or goods, received directly or indirectly by employees in return for services rendered to the company. According to Handoko (2021), compensation is everything employees receive in return for their work. Therefore, the definition above defines compensation as remuneration received by employees in connection with sacrifices made to the company. This compensation can be provided directly in cash or indirectly in cash from the company to its employees.

Work Motivation

Motivation is a psychological force that drives, activates, or mobilizes, and it is this motive that ultimately directs and channels a person's behavior, attitudes, and actions, which are always linked to achieving goals, both organizational and individual goals. Therefore, however motivation is defined, it has three main components: needs, drives, and goals (Sugana 2022). According to Uno (2021), motivation is the basic drive that drives a person to behave. This drive resides within a person and drives them to do something that aligns with their inner drive.

Work Environment

According to Sedarmayati (2019), the work environment is the totality of tools and materials encountered, the surrounding environment in which a person works, their work methods, and their work arrangements, both as individuals and groups. The work environment is the totality of work infrastructure around employees who are carrying out their work, which can affect the work itself. (Rahmawanti 2019). The work environment is an important factor in determining employee morale. This is because they feel uncomfortable at work, so their work morale decreases or becomes low. If the work environment is good for employees, employee morale will automatically increase.

Work Morale

Nitisemito (2020) defines work enthusiasm as the desire to work more diligently, thus ensuring faster and better performance. Siagian (2019) defines work enthusiasm as the extent to which employees are enthusiastic about carrying out their duties and responsibilities within the company. Every agency wants its employees to have high work enthusiasm. This enthusiasm is necessary for the smooth running of the agency's activities in achieving its goals.

Research Hypothesis**The Effect of Compensation on Work Morale**

Compensation has a significant impact on employee morale. Compensation is the total reward received by employees from an organization or company in exchange for their work in the company, whether financial or non-financial, and is the primary goal of an employee (Ardana et al., 2019). Compensation is a crucial aspect

of human resource management within an organization. Providing fair and equitable compensation will improve employee performance and productivity, helping the company achieve its goals. Previous research findings from Ndruru (2022), Dewi et al. (2023), Kurnia et al. (2022), and Yudha et al. (2021) indicate that compensation has a positive and significant impact on employee morale. This contrasts with research conducted by Sipahutar (2022), which showed that compensation did not significantly impact employee morale. Based on the above description and the results of previous research, the hypothesis for this study is as follows:

H₁: Compensation has a positive impact on work morale at CV. Cening Bagus Gianyar

The Effect of Work Motivation on Work Morale

The decline in employee morale is also influenced by work motivation. According to Robbins (2018), motivation is a drive that makes someone act or behave in certain ways with the possibility of fulfilling personal goals or needs at work. Employees who are less motivated can be indifferent to work, poor management, frequent absences and other problems. This proves the importance of motivation issues within organizations. Robbins, (2018) motivation is "a process that indicates an individual's intensity, direction, and persistence of efforts towards achieving goals." Research findings in previous studies conducted by Sari, et al. (2022), Habeahan et al. (2022), Reinata, et al. (2023) and research by Indriyani and Solihin (2022), the results of the study stated that work motivation has a positive and significant effect on work morale. This means that an employee who has good motivation will experience increased work morale. Based on the description above and the results of previous studies, the development of the hypothesis in this study is as follows:

H₂: Work motivation has a positive impact on work morale at CV. Cening Bagus Gianyar

The Effect of the Work Environment on Work Morale

According to Nabawi (2019), the work environment is the environment in which employees carry out their daily work. The work environment includes all the tools and materials encountered, the surrounding environment in which a person works, their work methods, and work arrangements, both as individuals and in groups. Mangkunegara (2019) states that the work environment is everything around workers that can influence them in carrying out their assigned tasks. The work environment influences employee morale, this is in line with research conducted by Sunyata and Indira (2023), Makarim (2023), Justiawal (2023), and Septayuda Apriyanti (2024), which shows that the work environment has a positive and significant effect on work morale. This means that the better the work environment provided by the company, the higher the morale will be. Based on the description above and the results of previous research, the development of the hypothesis in this study is as follows:

H₃: The work environment has a positive effect on work morale at CV. Cening Bagus Gianyar

RESEARCH METHOD

This research was conducted at CV. Cening Bagus Gianyar, located at Jl. Raya Batubulan No. 100X, Sukawati District, Gianyar Regency. The objects of this research were compensation, work motivation, work environment, and employee morale at CV. Cening Bagus Gianyar. The population of this research was all 59 employees of CV. Cening Bagus Gianyar. The sample size was determined using saturated or census sampling. The data collection methods used were observation and interviews. The data analysis technique used was multiple linear regression analysis.

RESULTS AND DISCUSSION

Instrument Test Results

1. Validity Test

In this study, each item of the statements regarding compensation, work motivation, work environment, and employee morale had a correlation value greater than 0.3 and significantly less than 0.05, so it can be concluded that all indicators are valid.

2. Reliability Test

In this study, each question item from each variable of compensation, work motivation, work environment, and employee morale had a Cronbach's Alpha value greater than 0.06, so it can be concluded that the questionnaire used was reliable.

Based on the results of the Kolmogorov Smirnov Test normality test, the Asymp. Sig. (2-tailed) value is 0.200 > 0.05, thus it can be said that the variable is normally distributed. The value obtained is greater than the significance level of 0.05, so it can be concluded that the data follows a normal distribution.

Classical Assumption Test Results

1. Multicollinearity Test Results

Table 2
Multicollinearity Test Results

<i>Coefficients^a</i>								
		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>	<i>Collinearity Statistics</i>	
		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>			<i>Tolerance</i>	<i>VIF</i>
1	(Constant)	0.667	1.199		0.556	0.580		
	X1	0.520	0.098	0.491	5.323	0.000	0.820	1.219
	X2	0.159	0.069	0.208	2.302	0.025	0.857	1.166
	X3	0.185	0.047	0.350	3.966	0.000	0.894	1.118

a. Dependent Variable: Y

Based on the results of the multicollinearity test in Table 2 above, it can be seen that all independent variables have a VIF coefficient of less than 10 and a tolerance of greater than 0.1. Thus, it can be concluded that all independent variables in the study are free from multicollinearity.

2. Heteroscedasticity Test Results

Table 3
Heteroscedasticity Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.740	0.709		2.455	0.017
	X1	-0.019	0.058	-0.049	-0.337	0.737
	X2	0.009	0.041	0.032	0.229	0.820
	X3	-0.042	0.028	-0.213	-1.530	0.132

a. Dependent Variable: ABS RES

Based on the results of the heteroscedasticity test in Table 5.14 above, it can be seen that the significance for each independent variable, namely Compensation (X1), Work Motivation (X2), and Work Environment (X3) is greater than 0.05. Therefore, none of the independent variables have a significant effect on the dependent variable (the absolute value of e_i), indicating that there is no heteroscedasticity.

Multiple Linear Regression Equation Results

Table 4
Multiple Linear Regression Analysis Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0.667	1.199		0.556	0.580
	X1	0.520	0.098	0.491	5.323	0.000
	X2	0.159	0.069	0.208	2.302	0.025
	X3	0.185	0.047	0.350	3.966	0.000

a. Dependent Variable: Y

Based on Table 1, the multiple linear regression model equation is created as follows: $Y = 3.187 + 0.320X_1 + 0.193X_2 + 0.162X_3$. This equation provides information that:

β_1 = The coefficient value for the Compensation variable is 0.520 with a significance level of 0.000, which is less than 0.05. This means that if compensation increases,

employee morale will increase, assuming the other variables, namely work motivation and work environment, remain constant.

β_2 = The coefficient value for the work motivation variable is 0.159 with a significance level of 0.025, which is less than 0.05. This means that if work motivation increases, employee work enthusiasm will increase, assuming the other variables, namely compensation and work environment, remain constant.

β_3 = The coefficient value for the Work Environment variable is 0.185 with a significance level of 0.000, which is less than 0.05. This means that if the Work Environment improves, employee morale will increase, assuming the other variables, namely Compensation and Work Motivation, remain constant.

Determination Test Results

Table 5
Determination Test Results

<i>Model Summary^b</i>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.785 ^a	0.616	0.595	1.17804
a. Predictors: (Constant), X ₂ , X ₁				
b. Dependent Variable: Y				

Berdasarkan hasil dari koefisien determinasi pada Tabel 5.15 dapat diketahui nilai *Adjusted R.square* = 0,595 atau 59,5%, artinya kompensasi (X₁) motivasi kerja (X₂) dan lingkungan kerja (X₃) mampu menjelaskan pengaruhnya terhadap semangat kerja karyawan (Y) pada CV. Cening Bagus Gianyar adalah sebesar 59,5% dan sisanya 40.5 % dipengaruhi variabel yang lain.

Uji t

Table 6
Hasil Uji t

<i>Coefficients</i>						
		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1	(Constant)	0.667	1.199		0.556	0.580
	X ₁	0.520	0.098	0.491	5.323	0.000
	X ₂	0.159	0.069	0.208	2.302	0.025
	X ₃	0.185	0.047	0.350	3.966	0.000
a. Dependent Variable: Y						

The t-statistic test aims to show the extent to which an independent variable individually influences the dependent variable. The significance level used is 0.05 or 5%. Therefore, H₀ is rejected and H₁ is accepted.

- a) The Effect of Compensation on Employee Work Spirit Based on the table above, the test results show that the Compensation variable (X1) shows a positive direction of 0.520 and with a t-count significance for the Compensation variable (X1) of $0.000 < 0.05$, this means that there is a positive and significant influence between Compensation (X1) on Employee Work Spirit (Y) at CV. Cening Bagus Gianyar, this means that if Compensation decreases, Employee Work Spirit will increase, and the hypothesis is proven.
- b) The influence of work motivation on employee work enthusiasm based on Table 5.18 test results shows that the work motivation variable shows a positive direction of 0.606 and with a significance of t-count for the work motivation variable (X2) of $0.000 < 0.05$, this means that H_0 is rejected, meaning that there is a positive and significant influence between work motivation (X2) on employee work enthusiasm (Y) CV. Cening Bagus Gianyar, meaning that if employee work motivation increases, employee work enthusiasm will increase and the hypothesis is proven.
- c) The influence of the work environment on employee work enthusiasm based on the table above, the test results show that the work environment variable (X3) shows a positive direction of 0.159 and with a significance of t-count for the work environment variable (X3) of $0.025 < 0.05$, this means that there is a positive and significant influence between the work environment (X3) on employee work enthusiasm (Y) at CV. Cening Bagus Gianyar, meaning that if the employee work environment improves, employee work enthusiasm will increase and the hypothesis is proven.

F Test Results

Table 7
F Test Results

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	122.519	3	40.840	29.428	0.000 ^b
	Residual	76.328	55	1.388		
	Total	198.847	58			
a. Dependent Variable: Y						
b. Predictors: (Constant), X2, X1						

Based on the F-test results in Table 7, the calculated F-value is 29.428 with a significance level of 0.000, which is less than 0.05. Therefore, H_0 is rejected and H_a is accepted. This means that compensation, work motivation, and work environment simultaneously have a positive and significant effect on work morale at CV. Cening Bagus

Gianyar, so the regression model is said to be fit or feasible for further data testing (the model fits the data).

Discussion of Research Results

The Effect of Compensation on Work Morale

The results of the research analysis indicate that compensation has a positive and significant effect on employee morale. This means that if compensation increases, employee morale at CV. Cening Bagus Gianyar will increase. The role of compensation in morale can increase work enthusiasm, where employees will work optimally and enjoy their work environment. Previous research findings from Ndruru (2022), Dewi et al. (2023), Kurnia et al. (2022), Yudha et al. (2021), and Sipahutar (2022) showed that compensation has a positive and significant effect on employee morale.

The Effect of Work Motivation on Work Morale

The results of the research analysis indicate that work motivation has a positive and significant effect on employee morale. This means that if employee motivation increases, employee morale at CV. Cening Bagus Gianyar will also increase. The results of this study are in line with research conducted by Sari et al. (2022), Habeahan et al. (2022), Reinata et al. (2023), Indriyani and Solihin (2022), Permadi et al. (2022), and Sipahutar (2022). The results of the study state that work motivation has a positive and significant effect on employee morale. This means that if an employee has good motivation, their work morale will increase.

The Effect of the Work Environment on Work Morale

The results of the research analysis indicate that the work environment has a positive and significant effect on employee morale. This means that if the employee's work environment improves, employee morale at CV. Cening Bagus Gianyar will also increase. The results of this study are in line with research conducted by Sunyata and Indira (2023), Makarim (2023), Justiawal (2023), Septayuda and Apriyanti (2024), and Justiawal (2023), whose research results show that the work environment has a positive and significant effect on employee morale. This means that the better the work environment provided by the company, the higher employee morale will be.

CONCLUSION AND LIMITATIONS

Conclusion

Based on the results of the discussion in the previous chapter, the following conclusions can be drawn: Compensation has a positive and significant effect on work enthusiasm at CV. Cening Bagus Gianyar. From these results, it can be interpreted that if compensation increases, work enthusiasm will also increase at CV. Cening Bagus Gianyar. Work motivation has a positive and significant effect on work enthusiasm at CV. Cening Bagus Gianyar. From these results, it means that if

employee work motivation increases, it will increase work morale at CV. Cening Bagus Gianyar. The work environment has a positive and significant effect on work morale at CV. Cening Bagus Gianyar. From these results, it means that if the employee work environment improves, it will increase work morale at CV. Cening Bagus Gianyar.

Limitation

The limitation of this study is based on the relatively short duration of the research. This limitation certainly has an impact on the low level of comprehensive disclosure of the relationship between the variables studied, given the relatively complex and dynamic nature of the problems faced by employees from time to time. Additionally, there are many factors that determine employee performance within a company, such as organizational commitment, leadership competence, and others. This is because efforts to shape employee attitudes and behaviors are quite crucial, especially in meeting the demands of stakeholders or consumers for the high-quality services provided by the institution or organization.

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