
THE EFFECT OF INCENTIVES AND WORK MOTIVATION ON EMPLOYEE PERFORMANCE AT PT. INDOMARCO PRISMATAMA WEST JAKARTA AREA 1

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Article Info

Article history:

Received: May 25, 2025

Revised: June 15, 2025

Accepted: June 25, 2025

Keywords:

Incentives, Work Motivation, Employee Performance

ABSTRACT

The purpose of this study was to determine the effect of incentives and work motivation on employee performance at PT. Indomarco Prismatama Area West Jakarta 1 both partially and simultaneously. The method used is quantitative associative. The sampling technique used saturated sampling and the sample obtained in this study amounted to 60 employees. Data analysis used validity test, reliability test, classical assumption test, multiple regression analysis, determination coefficient analysis and hypothesis test. The results of the analysis showed that the value of the multiple regression equation was $Y = 54.018 + 0.724X_1 + 0.523X_2$ and it was known that the Adjusted R Square value was 0.919. This result indicates that 91.9% means the influence of incentive variables and work motivation simultaneously affects employee performance variables and the remaining 8.1% is influenced by other variables.

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INTRODUCTION

The company was established with the main objective of achieving optimal profits in accordance with a previously prepared plan. In this effort, employees as the main element in the organization have a very important role. Without the presence and contribution of employees, the company will not be able to operate. The success of a company in maintaining its existence is highly dependent on its ability to manage human resources, especially in increasing work effectiveness and efficiency to the maximum. Employees are one of the most valuable and potential resources to be developed, considering their vital role and being a determining factor compared to other resources. Human resources are the only assets that have the ability to think, feel, skills, expertise, knowledge, motivation, energy, and work results. All competencies possessed by these human resources have a major impact on the success of the organization in achieving its stated goals.

Human resources (HR) must be developed optimally and professionally to create a balance and continuity between HR needs and the demands and progress of the business world. This aims to ensure that the company can achieve its goals and targets. This balance is an important key to the company's success in growing and

developing productively, especially during the pandemic. According to Utama (2020:11), HR is a skill that involves logical thinking patterns and physical abilities possessed by a person. Meanwhile, Syaifullah (2022:75) explains that HR is the power of human thinking patterns and the potential stored within an individual, which requires a coaching and development process so that it can be utilized optimally to improve the welfare of life.

In the face of increasingly tight business competition, especially in the health sector during the pandemic, companies are required to manage, utilize, and apply existing knowledge and technology for the progress of the company. Effective and efficient innovative steps are needed so that companies can continue to grow amidst challenges. As part of this effort, companies must pay more attention to employee performance, including factors that support or hinder their performance. In challenging situations such as the pandemic, every employee needs to have high discipline, skills, and a competitive spirit to carry out their duties, obligations, and responsibilities professionally. To achieve maximum work results, employees with superior and professional performance are needed, so that they are able to create quality output for the progress of the company or organization. Employee performance is considered good if it can improve the quality and achievement of company targets. Therefore, companies need to pay attention to aspects of discipline, human resource development, and providing incentives to employees. These three aspects are crucial factors that need to be realized to optimize employee performance in supporting the achievement of company goals. This will ultimately have a positive impact on increasing company revenue. (Sunarsi, D. 2028)

PT. Indomarco Prismatama is national private company mini-market network manager Indomaret which has the goal of gaining as much profit as possible. The way to achieve this goal, PT. Indomarco Prismatama must work together with its employees as members of the organization in the company. The company must also provide facilities to improve the performance of its employees, by providing health facilities, incentives and so on. The following is the number of employees involved in the organization at PT. Indomarco Prismatama Area West Jakarta 1, as follows:

Table 1. Number of Employees at PT. Indomarco Prismatama West Jakarta Area 1

Position	Number of employees
Area Manager	1
Area Supervisor	5
Chief Of Store	10
Store Senior Leader	10
Store Junior Leader	10
Store Crew Girl	14
Store Crew Boy	14
Total	64 Employees

Source: HRD PT. Indomarco Prismatama West Jakarta Area 1

Several branches of PT. Indomarco Prismatama area West Jakarta 1, provide appreciation in the form of employee incentives. According to Kurnia (2023:101) providing incentives is a way for companies to thank their employees for their

achievements and make them more motivated. Therefore, providing incentives provides positive influence towards improving performance employees. Therefore, additional data is needed in the form of targets and achievements that have been compiled by researchers, where the data comes from HRD PT. Indomarco Prismatama and comes from 10 stores studied by researcher as following:

Table 2. Incentive Data for 10 Branch Stores of PT. Indomarco Prismatama Area West Jakarta 1 Period 2021 - 2023

No.	Store Name	Incentive Amount			Total Incentives Received by Store
		2021	2022	2023	
1.	Indomaret Aries Park 08	-	√	-	Rp. 6,000,000
2.	Indomaret Fresh Haji Lebar 2	√	-	√	Rp. 17,000,000
3.	Indomaret Fresh South Meruya 2	-	√	-	Rp. 2,000,000
4.	Indomaret Meruya Ilir 38	√	√	-	Rp. 2,000,000
5.	Indomaret Taman Plaza Meruya	-	-	√	Rp. 2,000,000
6.	Indomaret Meruya Raden Sale	-	√	√	Rp. 5,000,000
7.	Indomaret South Meruya	-	-	-	-
8.	Indomaret Meruya Al Iksan	√	√	√	Rp. 18,000,000
9.	Indomaret Meruya Ilir	√	-	-	Rp. 4,000,000
10.	Indomaret Meruya Ilir Raya	-	√	-	Rp. 8,000,000

Source: HRD PT Indomarco Prismatama West Jakarta Area 1

In addition to incentives, work motivation also has a significant influence on employee performance. Work motivation itself, according to Hariyono (2024:30), is defined as a factor that drives someone to do a certain activity. Therefore, motivation is often considered as a driving factor in a person's behavior. Every action or activity carried out by an individual must be motivated by a factor that motivates the activity.

By Therefore, the researcher conducted a pre-survey to 30 employees of PT. Indomarco Prismatama from several stores that had been studied as follows:

Table 3. Pre-Survey of Employee Work Motivation of PT. Indomarco Prismatama Area West Jakarta 1 Year 2023

The problem	Yes	Presentation	No	Presentation
Companies do not appreciate the loyalty of employees who work outside working hours.	26	86.6%	4	13.4%
The company does not provide consumption money to employees	30	100%	0	0
The company does not provide fair incentive money to employees, thus reducing employee motivation.	28	93.3%	2	6.7%
Lack of motivational drive from employees	21	70%	9	30%

Source: Data Processed by Researchers (2024)

From pre-survey table that conducted by researchers, data was obtained that there was a significant influence on the point "the company does not provide consumption money to employees" with a percentage of "Yes" answers of 100%, it can be concluded that PT. Indomarco Prismatama does not provide consumption money for employees because PT. Indomarco Prismatama provides basic salary and incentives even though the incentive money is not considered to be given in a fair manner, this can be proven by the point "the company does not provide fair incentive money to employees, thereby reducing employee motivation" with a percentage 93.3% and that Answering in the affirmative was 28 people, only 2 people only that doesn't agree with that the.

Reviewed from Table 2 above, incentive acquisition over the last three years tends to be unstable and not all stores receive incentives. It can be concluded directly that employees in stores that do not receive incentives also tend not to receive incentives. This can be detailed through employee performance which is also reviewed from the different targets and achievements of each store as follows:

Table 4. Employee Performance Data of PT Indomarco Prismatama West Jakarta Area 1 Period 2021 - 2023

No.	Store Name	Year								
		2021			2022			2023		
		Targ et	Realizat ion	(%)	Targ et	Realizat ion	(%)	Targ et	Realizat ion	(%)
		(in millions)			(in millions)			(in millions)		
1.	Indomare t Aries Park 08	205	176	85.8 %	207	213	102.8 %	210	207	98.5 %
2.	Indomare t Fresh Haji Lebar 2	183	199	108.7 %	188	187	99.5%	190	191	100.5 %
3.	Indomare t Fresh Meruya 2	177	145	81.9 %	180	182	101.1 %	181	175	96.7 %
4.	Indomare t Meruya Ilir 38	218	219	100.5 %	220	221	100.5 %	222	190	85.6 %
5.	Indomare t Taman Pla Meruya	158	144	91.1 %	161	160	99.4%	163	165	101.2 %
6.	Indomare t Meruya Raden Sale	166	145	87.3 %	166	169	101.8 %	168	170	101.2 %
7.	Indomare t South Meruya	187	166	88.8 %	188	172	91.5%	189	181	95.8 %

No.	Store Name	Year								
		2021			2022			2023		
		Targ et	Realizat ion	(%)	Targ et	Realizat ion	(%)	Targ et	Realizat ion	(%)
		(in millions)			(in millions)			(in millions)		
8.	Indomare t Meruya Al Iksan	147	151	102.7 %	150	160	106.7 %	152	156	102.6 %
9.	Indomare t Meruya Downstre am	163	167	102.5 %	167	162	97%	170	156	91.7 %
10.	Indomare t Meruya Ilir Raya	209	201	96.2 %	211	219	103.8 %	212	201	94.8 %
Amount		1,813	1,713	94.5 %	1,838	1,845	100.4 %	1,857	1,792	96.5 %

Source: HRD PT. Indomarco Prismatama West Jakarta Area 1

From the data in table 4 above, the researcher provides data on the targets set by the store and also their realization, where more targets were not achieved. This has many supporting factors that influence the failure to achieve the overall target, namely the lack of employee work motivation, lack of self-awareness from employees. In 2021, the percentage of realization was 94.5% and increased in 2022 by 5.9% with a percentage of 100.4%. In 2023, the percentage of realization decreased by 3.9% to 96.5%. This will also certainly affect the percentage of employee absences at PT. Indomarco Prismatama. The researcher provides an additional table of indicators of employee work discipline percentages, which indicators include punctuality, lateness, sickness, permission and alpha. And can seen on table below This:

Table 5. Employee Absence Percentage of PT Indomarco Prismatama West Jakarta Area 1 Period 2021 – 2023

No.	Year	Number of employees	Number of Effective Working Days	Roll call			Absenteeism Percentage
				Alpha	Sick	Permission	
1.	2021	64 People	312 Days	2	30	13	14.42%
2.	2022	64 People	312 Days	1	34	14	15.70%
3.	2023	64 People	312 Days	1	27	30	18.58%
Total		64 People		4	91	57	

Source: HRD PT. Indomarco Prismatama West Jakarta Area 1

From the data in table 5 above, it is obtained that the percentage of absence was 14.42% in 2021 with a total of 312 efficient working days. Then in 2022 there was a percentage of absence of 15.70%. This increased from the previous year, where in

2021 the absence rate was 14.42% which then in 2023 became 18.58%. This means that in the last 3 years the percentage of employee absence has continued to increase.

METHOD

The type of research used in this study is quantitative, as stated by Sugiyono (2021:2) that quantitative research is based on the philosophy of positivism and is used to study certain populations or samples with data collection techniques that use research instruments and quantitative or statistical data analysis to test the established hypothesis. In addition, quantitative research has objective and systematic characteristics in measuring the relationship between variables. In line with this opinion, Priadana, et al (2021:45) added that quantitative research aims to obtain data that can be measured numerically so that the research results can be tested for validity and reliability empirically. In this study, the relationship between incentives and work motivation as independent variables (X) with employee performance as the dependent variable (Y) was analyzed using the associative method to determine the extent of the relationship between variables. The data collection technique was carried out by distributing questionnaires to predetermined respondents, then analyzed using relevant statistical methods to obtain valid and accountable conclusions.

RESEARCH RESULT

Simple Linear Regression Test

Regression test simple linear is a quantitative analysis that used to understand relationships between two variables, that is one variable independent (X) and one variable dependent (Y). The following are the results linear regression test simple:

a. Simple Linear Regression Test of Incentive Variable (X1) Against Employee Performance (Y)

Table 6 Simple Linear Regression Test of Incentive Variables on Employee Performance

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients ⁱ	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	54,018	8,996		6.004	.000
	Incentive	.724	.183	.229	2,770	.002

a. Dependent Variable: Employee Performance

Source: Data Processed by Researchers (2024)

See Unstandardized Coefficients value *Beta* on the table 6 in on, This study has a constant value of 54,081 with the independent variable coefficient (X) being 0.724 so that when entered into the formula it is as follows:

$$Y = 54,018 + 0,724X1$$

If a review is carried out on the results of a simple linear regression test conducted on PT. Indomarco Prismatama employees with the formula $Y = 54.018 + 0.724X1$ then if the variable Incentive (X1) is 0 then Employee Performance (Y) has a constant of 54.018 which then has a value of positive 0.724 which contained in the

coefficient variable regression free, namely Incentive (X1) provide an explanation of the direction relationship between variable Incentive (X1) with Employee Performance (Y) is one direction where each increase in one variable Incentive (X1) then it will cause Performance Employee (Y) increased by 0.724.

b. Simple Linear Regression Test of Work Motivation Variable (X2) on Employee Performance (Y)

Table 7 Simple Linear Regression Test of Work Motivation Variables on Employee Performance

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	54,018	8,996		6.004	.000
	Work motivation	.523	.126	.024	1.183	.016
a. Dependent Variable: Performance Employee						

a. Dependent Variable: Performance Employee

Source: Data Processed Researcher (2024)

See Unstandardized Coefficients value *Beta* on the table 7 in above, this study has a constant value of 54.018 with the independent variable coefficient (X) being 0.523 so that when entered into the formula it is as follows:

$$Y = 54,018 + 0,523X_2$$

If a review is carried out on the results of a simple linear regression test conducted on PT. Indomarco Prismatama employees with the formula $Y = 54.018 + 0.523X_2$ then if the Work Motivation variable (X2) is 0 then Employee Performance (Y) has a constant of 54.018 which is then the value positive 0.523 which there is on variable regression coefficient free is Motivation Work (X2) provides an explanation that direction of the relationship between Work Motivation Variable (X2) with Performance Employee (Y) is partially one direction in which each increase one Work Motivation variable (X2) then it will cause Performance Employee (Y) increased by 0.523.

Multiple Linear Regression Test

Multiple linear regression analysis is a statistical technique used to understand the relationship between one dependent variable and two or more independent variables. This method is useful for measuring how much influence each independent variable has on the dependent variable, while controlling for the effects of the other independent variables.

Table 8 Multiple Linear Regression Test

Table 5 Multiple Linear Regression Test						
Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	54,018	8,996		6.004	.000
	Incentive	.724	.183	.229	2,770	.002
	Work motivation	.523	.126	.024	1.183	.016

a. Dependent Variable: Performance Employee

Source: Data Processed Researcher (2024)

Based on results shown in table 8 above at $Y = 54.018 + 0.724X_1 + 0.523X_2$ with a constant value of 54.018, the coefficient for the Incentive variable (X_1) is 0.724 and Work motivation (X_2) 0.523. If Incentive (X_1) and Work motivation (X_2) is considered zero then Performance variables Employee (Y) amounting to 54,018.

Correlation Coefficient Test

Coefficient Test Correlation is an analysis statistics for know how big degree of relationship strength between Incentives (X_1) and Work Motivation (X_2) on Employee Performance (Y). The correlation coefficient, often denoted by r , shows how strong the relationship is between the variables and whether the relationship is positive or negative. The r value ranges from -1 to +1. This is proven by using the Coefficient Interval scale as following:

Table 9. Coefficient Interval Scale

Interval Coefficient	Level Coefficient
0.000 – 0.199	Very Low
0.200 – 0.399	Low
0.400 – 0.599	Currently
0.600 – 0.799	Strong
0,800 – 1,000	Very Strong

Source: Sugiyono (2021:248)

Results from the test This helps in determining how closely the variables are related to make predictions or understand patterns between variables. So for the partial and simultaneous correlation coefficient test in the study is as follows:

a. Partial Correlation Coefficient Test of Incentives (X_1) Against Employee Performance (Y)

Table 10. Partial Correlation Coefficient Test of Incentive Variables on Employee Performance

Correlations			
		Incentive	Performance Employee
Incentive	Pearson Correlation	1	.727
	Sig. (2-tailed)		.081
	N	60	60
Employee performance	Pearson Correlation	.727	1
	Sig. (2-tailed)	.081	
	N	60	60

Source: Data Processed Researcher (2024)

Based on table 10 above, the researcher has conducted a partial correlation coefficient test of the Incentive variable (X_1) on Employee Performance (Y) using *softwareStatistical Package for Social Science (SPSS) for windowsversion 27*. Correlation Coefficient Value (r): Between -1 up to +1. Value which is close to +1 show correlation perfect positive, value approaching -1 show

correlation perfect negative, and the value approaching 0 indicates no correlation. Then the P-Value shows the statistical significance of the correlation coefficient. In this study, Incentives (X1) on Employee Performance (Y) have a value of 0.727 and if entered into an interval scale, it is included in the "strong" category.

b. Partial Correlation Coefficient Test of Work Motivation (X2) on Employee Performance (Y)

Table 11. Partial Correlation Coefficient Test of Work Motivation Variables on Employee Performance

Correlations			
		Motivation Work	Performance Employee
Work motivation	Pearson Correlation	1	.810
	Sig. (2-tailed)		.938
	N	60	60
Employee performance	Pearson Correlation	.810	1
	Sig. (2-tailed)	.938	
	N	60	60

Source: Data Processed Researcher (2024)

Based on table 11 above, the researcher has conducted a partial correlation coefficient test of the Work Motivation variable (X2) on Employee Performance (Y) using *software Statistical Package for Social Science (SPSS) for windows version 27*. Correlation Coefficient Value (r): Between -1 up to +1. Value which is close to +1 show correlation perfect positive, value approaching -1 show correlation perfect negative, and the value approaching 0 indicates no correlation. So the P-Value shows the statistical significance of the correlation coefficient. In this study, Motivation Work (X2) on Employee performance (Y) has a value 0.810 and if entered into an interval scale then it is included in the "very strong" category.

c. Simultaneous Correlation Coefficient Test of Incentives (X1) and Work Motivation (X2) on Employee Performance (Y)

Table 12. Simultaneous Correlation Coefficient Test of Incentive and Work Motivation Variables on Employee Performance

Correlations				
		Incentive	Work motivation	Performance Employee
Incentive	Pearson Correlation	1	.058	.727
	Sig. (2-tailed)		.658	.081
	N	60	60	60
Motivation Work	Pearson Correlation	.058	1	.810
	Sig. (2-tailed)	.658		.938
	N	60	60	60

Performance Employee	Pearson Correlation	.727	.810	1
	Sig. (2-tailed)	.081	.938	
	N	60	60	60

Source: Data Processed Researcher (2024)

Based on table 12 above, Coefficient Value Correlation (r): Between -1 up to +1. Value which is close to +1 show correlation perfect positive, value approaching -1 show correlation perfect negative, and the value approaching 0 indicates no correlation. So the P-Value shows the statistical significance of the correlation coefficient. In this study this is in a way simultaneous on variables Incentive (X1) and Work motivation (X2) has a value of 0.727 and 0.810 which are in the categories of "strong" and "very strong", therefore it is concluded that there is simultaneous influence and significant to Performance variables Employee (Y).

Coefficient of Determination Test

Test coefficient of determination is carried out to find out how much large independent variables simultaneously able to explain the dependent variable. The higher the value R² means getting better prediction model of research model that submitted. Coefficient test determination (R²) was carried out to determine and predict how big or important contribution the influence exerted by independent variables together on the dependent variable. Value of coefficient of determination namely between 0 & 1. If value close to 1, meaning of variable independent provides almost all the information needed to predict the dependent variable. However, if the value R² is getting smaller, meaning the ability of the variables independent in explaining dependent variable sufficient limited.

Table 13. Test of Determination Coefficient

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.228a	.052	.919	4.72418
a. Predictors: (Constant), Work Motivation, Incentive				
b. Dependent Variable: Performance Employee				

Source: Data Processed Researcher (2024)

Based on table 13 above, can it can be seen that the results data processing shows that the coefficient of determination value is 0.919 or if assumed with a percentage of 91.9%. This means that Incentives (X1) and Work Motivation (X2) have an influence of 91.9% on Employee Performance (Y), while the remaining 8.1% is influenced by other variables not examined in this study such as Work Environment, Leadership Style, Organizational Culture and others.

Hypothesis Testing

a. t-test

Test t basically aims to find out how far does each influence go independent variable against dependent variable on a research. In conducting Partial t-test decision making can by looking at the value Sig. This research using significance value 5% or 0.05 with the criteria: If *P value* (Sig) > Ho is accepted. It means nothing significant influence of independent variables on Employee Performance (Y). If *P value* (Sig) ≤ Ho rejected, meaning there is a significant influence independent variable on Employee Performance (Y). And the results t test in research this is as follows:

Partial t-Test Between Incentives (X1) and Employee Performance (Y)

Table 14. Partial t-Test of Incentive Variables on Employee Performance

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	54,018	8,996		6.004
	Incentive	.724	.183	.229	.002

a. Dependent Variable: Performance Employee

Source: Data Processed Researcher (2024)

Based on table 14 above, results The t-test of Incentives (X1) on Employee Performance (Y) shows a calculated t value of 2.770 with a t-table value of 0.679 and a value of *p value* (sig) 0.002 which is below 0.05 (significant level). This means thitung more big from ttable (2.770 > 0.679), then Incentive (X1) is a variable free influence significantly on Employee Performance (Y). Results This research supports the first hypothesis that stated that there was an influence between Incentives (X1) and Employee Performance (Y). The results of this study show that the better the incentives (X1), the higher the employee performance. Employee (Y).

Partial t-Test Between Work Motivation (X2) and Employee Performance (Y)

Table 15. Partial t-Test of Work Motivation Variables on Employee Performance

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	54,018	8,996		6.004
	Work motivation	.523	.126	.024	.016

a. Dependent Variable: Performance Employee

Source: Data Processed Researcher (2024)

Based on table 15 above, t-test results Work Motivation (X2) on Employee Performance (Y) shows the value thitung 1.183 with value table 0.679 and value *p value* (sig) 0.016 which is located below 0.05 (significant level). This means thitung more greater than the t table (1.183 > 0.679), then Work Motivation (X2) is a variable free to influence significant on Employee Performance (Y). Results This

research supports the second hypothesis is states that there is an influence between Work Motivation (X2) on Employee Performance (Y). The results of this study indicate that the better the Work Motivation (X2), the higher the Employee Performance (Y).

b. F test

Test F is used for find out if the variable independently together (simultaneous) influence on the dependent variable. The F test was performed with compare Fcount and Ftable. Guidelines that used to receive or reject the hypothesis that is:

If Fcount < Ftable then Ho is rejected.

b. If Fcount > Ftable then Ho is accepted.

Table 16. F Test

ANOVA						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	70,064	2	35,032	13,570	.007b
	Residual	1272.119	57	22,318		
	Total	1342.183	59			
a. Dependent Variable: Employee Performance						
b. Predictors: (Constant), Work Motivation, Incentives						

Source: Data Processed by Researchers (2024)

Based on table 16 above, the F value of 13.570 is greater from the ftable value of 4.00 with a level of significance 0.007 or < 0.05 then simultaneously Incentive variable (X1) and Work Motivation (X2) has an effect significantly to Employee Performance variable (Y). Then the decision to test F is the value significance for influence Incentive variable (X1) and Work Motivation (X2) simultaneously on Employee Performance (Y) is as big as $0.007 < 0.005$ and F count value $13.570 > 4.00$ F table so that the researcher concludes that Ha is accepted Ho is rejected. Which means that the independent variables, namely Incentives (X1) and Work Motivation (X2) have a simultaneous or joint effect on Employee Performance (Y).

DISCUSSION

The Influence of Incentives on Employee Performance

If a review is carried out on the results of a simple linear regression test conducted on PT. Indomarco Prismatama employees with the formula $Y = 54.018 + 0.724X$, then if the variable Incentive (X1) is 0 then Employee Performance (Y) has a constant of 54.018 which then has a value of positive 0.724 which contained in the coefficient variable regression free, namely Incentive (X1) provide an explanation of the direction relationship between variable Incentive (X1) with Employee Performance (Y) is one direction where each increase in one variable Incentive (X1) then it will cause Employee Performance (Y) to increase by 0.724. The results of this study are also in line with previous research conducted by Said Almaududi et.

al. (2021:101) which shows that there is a significant influence between incentives on employee performance at the Mexsicana Hotel, Jambi City.

The Influence of Work Motivation on Employee Performance

If a review is carried out on the results of a simple linear regression test conducted on employees of PT. Indomarco Prismatama with the formula $Y = 54.018 + 0.523X$, then if the Work Motivation variable (X_2) is 0, then Employee Performance (Y) has a constant of 54.018, which then has a value of positive 0.523 which there is on variable regression coefficient free is Motivation Work (X_2) provides an explanation that direction of the relationship between Work Motivation Variable (X_2) with Performance Employee (Y) partially is one direction where each increase in one variable Work Motivation (X_2) then it will cause Performance Employee (Y) increased by 0.523. The results of this study are also in line with previous research conducted by Muhammad Dede Septiadi et. al. (2020:44) which shows that there is a significant influence between work motivation on employee performance at PT Brawijaya Utama Palembang.

The Influence of Incentives and Work Motivation on Employee Performance

Explanation of the results multiple linear regression test, detailed by the researcher regarding the multiple linear regression analysis formula where $Y = 54.018 + 0.724X_1 + 0.523X_2$ with a constant value of 54.018 then the coefficient for the Incentive variable (X_1) is 0.724 and Work Motivation (X_2) 0.523. If Incentive (X_1) and Work Motivation (X_2) are considered zero then the Employee Performance variable (Y) is 54.018. Research results This is also in line with previous research that conducted by Mia Miranti & Didin Hikmah Perkasa (2023:47) which shows that there is significant influence between incentives and work motivation on employee performance at PT.

CONCLUSION

Based on the results of data analysis and testing conducted on the variables Incentive (X_1) and Work Motivation (X_2) on Employee Performance (Y) at PT. Indomarco Prismatama, it was found that partially, Incentive (X_1) has a significant influence with a regression value of $Y = 54.018 + 0.724X_1$, a correlation coefficient of 72.7%, and a calculated t value (2.770) > t table (0.679) with a p -value of $0.002 < 0.05$. Likewise, Work Motivation (X_2) has a partial effect with a regression value of $Y = 54.018 + 0.523X_2$, a correlation coefficient of 81%, and a calculated t value (1.183) > t table (0.679) and a p -value of $0.016 < 0.05$. Simultaneously, Incentives and Work Motivation have a significant effect on Employee Performance with a regression value of $Y = 54.018 + 0.724X_1 + 0.523X_2$, a coefficient of determination of 91.9%, and a calculated F value (13.570) > F table (4.00) with a significance level of $0.007 < 0.05$. The limitations of this study include the scope of objects only at PT. Indomarco Prismatama, not considering other factors that may be more influential, and the potential for bias in the questionnaire answers. The suggestions put forward are that the company should provide appreciation for employee performance, review holiday and work leave policies, and set clear work standards to improve the achievement of company targets.

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