

ABSTRAK

Penelitian dilakukan dengan tujuan untuk mengetahui pengaruh lingkungan kerja dan insentif terhadap kinerja pegawai dan pengaruh lingkungan kerja dan insentif terhadap kinerja pegawai yang dimoderasi dengan kepuasan kerja. Penelitian menggunakan data primer yang bersumber dari kuesioner penelitian. Populasi pada penelitian adalah pegawai pada Badan Pengelolaan Keuangan Daerah Kota Langsa yang berjumlah 97 orang. Kemudian sampel yang digunakan dalam penelitian sebanyak 97 responden dengan teknik sampling jenuh. Metode analisis data menggunakan *Moderated Regression Analysis* (MRA). Hasil penelitian diketahui bahwa lingkungan kerja berpengaruh positif dan signifikan terhadap kinerja pegawai. Insentif berpengaruh positif dan signifikan terhadap kinerja pegawai. Kepuasan kerja bukan merupakan variabel moderator antara lingkungan kerja dan kinerja pegawai. Kepuasan kerja bukan variabel moderator antara insentif dan kinerja pegawai. Dengan demikian maka variabel kepuasan kerja dapat menjadi variabel bebas atau variabel intervening.

Kata Kunci: Lingkungan Kerja, Insentif, Kepuasan Kerja dan Kinerja

ABSTRACT

The research was conducted with the aim of knowing the effect of the work environment and incentives on employee performance and the influence of the work environment and incentives on employee performance as moderated by job satisfaction. This study uses primary data sourced from a research questionnaire. The population in this study were employees of the Langsa City Regional Financial Management Agency, amounting to 97 people. Then the sample used in the study was 97 respondents with a saturated sampling technique. Methods of data analysis using Moderated Regression Analysis (MRA). The results showed that the work environment had a positive and significant effect on employee performance. Incentives have a positive and significant effect on employee performance. Job satisfaction is not a moderating variable between work environment and employee performance. Job satisfaction is not a moderating variable between incentives and employee performance. Thus, the job satisfaction variable can become an independent variable or an intervening variable.

Keywords: *Work Environment, Incentives, Job Satisfaction and Performance*