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The Effect of Employee Work Ability and Welfare Benefits on Employee Work Performance at PT. Wongso Nusantara Bersatu

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ABSTRACT

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Study This aim For know influence ability Work employees and benefits welfare to performance Work employees at PT. Wongso Nusantara Bersatu, both in a way partial and simultaneous. Achievement Work employee reflect how much productive and effective a employee in operate his duties, which are influenced by various internal factors include ability work and benefits welfare. The research method used is method quantitative. Population in study This is all over PT. Wongso Nusantara Bersatu employees totaling 68 people, and engineering taking sample use total sampling method. Data analysis technique used is analysis multiple linear regression with help SPSS application version 27. Research results show that ability Work employees and benefits welfare in a way partial influential positive and significant to performance Work employees. In simultaneous ability Work employees and benefits welfare influential positive and significant to performance employees. Coefficient value determination (R^2) of 58.3% shows that ability Work employees and benefits welfare capable explain variables performance Work employees, while the rest 41.7 % is influenced by other factors that are not investigated in study This.

Work Ability, Benefits Welfare, Achievement Work Employee

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INTRODUCTION

The era of globalization demands rapid change, including increasingly complex mindsets across various fields. One of a company's primary competitive advantages lies in its employees. Employees are the primary drivers of a company's operations, and their positive performance will drive overall performance improvement. Improving employee performance presents a challenge for human resource management, as the achievement of goals and the company's survival depend heavily on the quality of its human resources.

Employee performance is the work results achieved by an individual in carrying out assigned tasks and responsibilities, in accordance with the

standards or targets set by the organization (Jismin et al., 2022). Performance reflects how effectively and efficiently an employee carries out their role to achieve company goals. Performance is determined not only by the quantity of work output, but also by its quality, timeliness, and contribution to the work environment (Gunadi et al., 2020).

Work competencies encompass the skills, knowledge, and attitudes employees possess in carrying out their duties. The stronger the work competencies, the greater the employee's potential to complete work effectively and efficiently (Makmun & Jaenab, 2020). These competencies can be technical, conceptual, or interpersonal, and are highly dependent on the employee's education, experience, and training (Puspitasari & Wulandari, 2022). Therefore, companies need to ensure that employees possess competencies appropriate to their job requirements.

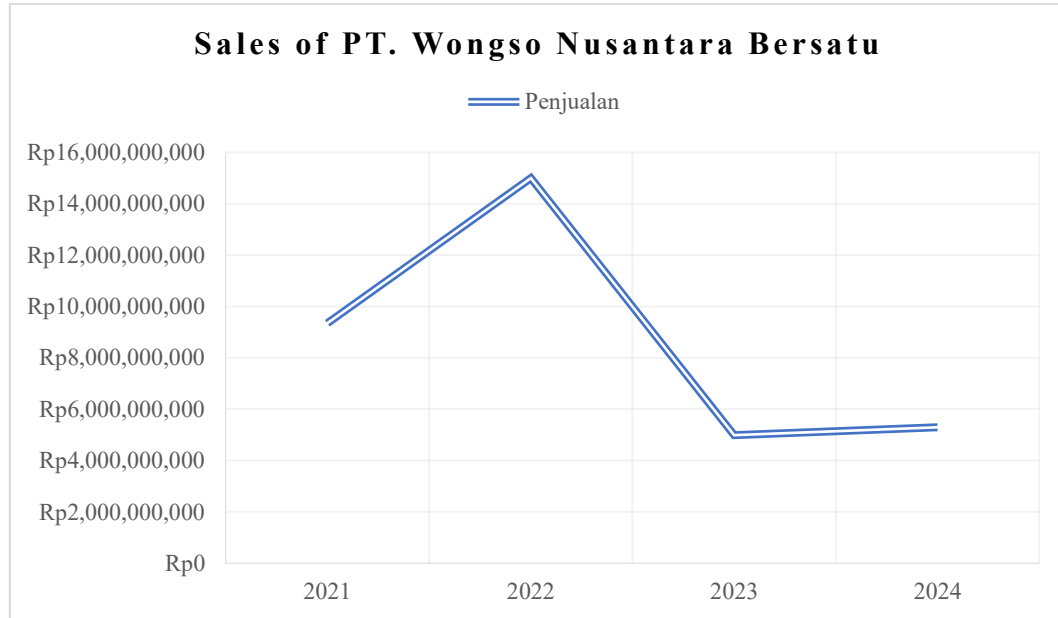
This research is motivated by *a research gap* in previous research. Based on research conducted by Siregar et al. (2023), Puspitasari & Wulandari (2022), and Makmun & Jaenab (2020) They concluded that work skills have a positive and significant impact on employee performance. These studies show that improving both technical and non-technical competencies can drive increased productivity and work efficiency.

Welfare benefits are a form of non-wage compensation provided by companies to meet employee living needs, such as health care, transportation, meals, housing, and retirement benefits (Putri et al., 2020). These benefits aim to improve employee well-being, loyalty, and motivation. Adequate and adequate benefits not only create a sense of financial security but also foster job satisfaction, which contributes to improved performance (Zagoto et al., 2023).

This research is also based on *a research gap* regarding the influence of welfare benefits on employee performance. Several previous studies, such as those conducted Putri et al. (2020) by Zagoto et al. (2023), and Simanullang et al. (2025) stated that adequate welfare benefits can increase job satisfaction and have a positive impact on employee performance. These findings consistently demonstrate that welfare benefits are a significant factor in strengthening employee performance in diverse work environments.

PT. Wongso Nusantara Bersatu is a company engaged in the retail sector, specifically personal care and health products. The company provides a variety of products, such as skin care, personal hygiene products, health supplements, and other body care needs, designed to support consumer health and well-being. With an emphasis on quality and safety, PT. Wongso Nusantara Bersatu is committed to providing the best solutions for consumers in maintaining their health and appearance. In addition, the company continues to strive to

innovate, meet dynamic market needs, and provide the best service to ensure customer satisfaction. However, PT. Wongso Nusantara Bersatu is facing a decline in sales caused by declining consumer purchasing power. This condition has an impact on employee performance, which has also decreased.



Source: PT. Wongso Nusantara Bersatu, 2025.

Figure 1.

Sales of PT. Wongso Nusantara Bersatu 2021-2024

Based on Figure 1.1, PT. Wongso Nusantara Bersatu's sales data shows significant fluctuations over the past four years. In 2021, the company recorded sales of IDR 9.35 billion. This figure increased sharply in 2022, reaching IDR 14.99 billion, reflecting positive business growth. However, in 2023, sales declined drastically to IDR 4.98 billion. In 2024, sales increased to IDR 5.5 billion. This decline could indicate various factors such as weakening consumer purchasing power, changing market trends, or operational challenges facing the company.

PT. Wongso Nusantara Bersatu faces challenges in terms of gaps in employee performance, particularly in technical skills and adapting to the use of digital technology in operational processes. Several employees demonstrate suboptimal performance due to a lack of ongoing training and limited competency development programs. This results in delays in task completion and a decline in team productivity in the long term, indicating that improving employee performance is a critical need that requires immediate attention from company management.

In addition to the issue of work capability, the welfare aspect of benefits is also a significant focus at PT. Wongso Nusantara Bersatu. Based on internal

observations and several employee complaints, it was found that the benefits system in this company is still uneven and considered less transparent, particularly regarding health benefits, overtime incentives, and family welfare support. Dissatisfaction with this benefits scheme has led to a decline in employee morale and loyalty to the company. Although the company has provided several basic facilities, employee perceptions of the fairness and adequacy of benefits remain low, which indirectly affects their work performance in the field.

Based on the description, it can be concluded that work ability and welfare benefits are two important factors that influence employee work performance. The phenomenon that occurred at PT. Wongso Nusantara Bersatu shows an imbalance in employee skills and perceptions of welfare that impact individual and team work achievements. Coupled with the differences in previous research results (*research gap*), a more in-depth study is needed to determine the extent to which these two variables influence employee work performance at this company. Therefore, the author is interested in raising the research title: "The Influence of Employee Work Ability and Welfare Benefits on Employee Work Performance at PT. Wongso Nusantara Bersatu."

RESEARCH METHOD

Methodology study This use design quantitative with approach descriptive associative For test connection ability Work employees and benefits welfare to performance Work employees of PT. Wongso Nusantara Bersatu. The research design used is a single cross-sectional with population all over employee totaling 68 people, so that sampling techniques used is saturated sampling. Research was implemented at PT. Wongso Nusantara Bersatu, located at Jalan Melati Raya No. 03 Langkapura Sumberejo, Bandar Lampung, in May–August 2025 through stages observation beginning, preparation instruments, data collection, to analysis. Research data consists of from the primary data obtained through online questionnaires and interviews, as well as secondary data from literature related. Data collection techniques include questionnaire with Likert scale 1–5, interviews, observations, and documentation. Data were analyzed using SPSS with a series of tests, including multiple linear regression tests, coefficients determination (R^2), t-test, and F-test for test influence partial and simultaneous between variables. With methodology This expected results study capable give description accurate empirical about connection ability work and benefits welfare to performance Work employee in context organization.

RESULT AND DISCUSSION

Multiple Linear Regression Analysis

After all over assumptions classic like normality, multicollinearity, autocorrelation, and heteroscedasticity fulfilled, steps furthermore is do analysis multiple linear regression For know influence variables independent to variables dependent in a way simultaneous and partial analysis multiple linear regression used For test to what extent the variables Ability Work (X_1) and Benefits Welfare (X_2) has an effect to Performance Work (Y). This technique allows researchers For evaluate linear relationship between two or more variables free with One variables bound, and measure size contribution of each variable to change variables dependent. The following served results analysis multiple linear regression in study This :

Table 1.

Results of Multiple Linear Regression Analysis Test

| Coefficients ^a | | | | | | |
|---|-------------------|-----------------------------|------------|---------------------------|-------|------|
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 2,613 | 3,021 | | .865 | .390 |
| | Work Ability | .541 | .096 | .590 | 5,661 | .000 |
| | Welfare Allowance | .211 | .093 | .236 | 2,261 | .027 |
| a. Dependent Variable: Work Performance | | | | | | |

Source : Processed data using SPSS 27, 2025.

Based on Table 1, the results of the multiple linear regression analysis show the influence of the variables Work Ability (X_1) and Welfare Allowance (X_2) on Work Performance (Y). The resulting regression equation is as follows:

$$Y = 2.613 + 0.541 X_1 + 0.211 X_2 + e$$

Information:

1. The constant value (intercept) of 2.613 indicates that when Work Ability and Welfare Allowance are zero, the basic value of Work Performance is estimated to be 2.613.
2. The Work Ability Coefficient of 0.541 means that every one unit increase in Work Ability will increase Work Performance by 0.541 units, assuming other variables remain constant.
3. The Welfare Allowance Coefficient of 0.211 indicates that every one unit increase in Welfare Allowance will increase Work Performance by 0.211 units, assuming other variables remain constant.
4. The significance value (Sig.) for Work Ability is 0.000 and for Welfare Allowance is 0.027, both of which are less than 0.05. This means that both

independent variables have a statistically significant effect on Work Performance.

5. From the Standardized Beta coefficient value, it can be seen that the influence of Work Ability (0.590) is greater than that of Welfare Allowance (0.236), so it can be concluded that Work Ability has a dominant influence on Work Performance in this model.

Coefficient of Determination Test

After conducting multiple linear regression analysis, the next step is to measure the extent to which the independent variables explain the dependent variable. This measurement is performed by testing the coefficient of determination, denoted by R^2 (R-Square). In this study, the coefficient of determination is used to determine the extent to which the Work Ability and Welfare Allowance variables are able to explain changes in the Work Performance variable. The results of the coefficient of determination test are presented below:

Table 2.
Results of the Determination Coefficient Test

| Model Summary ^b | | | | |
|---|-------------------|----------|-------------------|--------------------------------|
| Model | R | R Square | Adjusted R Square | Standard Error of the Estimate |
| 1 | .763 ^a | .583 | .570 | 4,199 |
| a. Predictors: (Constant), Welfare Benefits, Work Ability | | | | |
| b. Dependent Variable: Work Performance | | | | |

Source : Processed data using SPSS 27, 2025.

Based on Table 2, the R Square (R^2) value is 0.583, which means that 58.3% of the variation in the dependent variable, namely Work Performance, can be explained by two independent variables in the model, namely Work Ability and Welfare Benefits. Meanwhile, the remaining 41.7% is explained by other variables outside this research model, such as the work environment, leadership, motivation, or other external factors not examined.

T-Test Results

After testing the coefficient of determination to determine how much influence the combined independent variables have on the dependent variable, the next step is to conduct a t-test (partial test). The t-test aims to determine whether each independent variable in the regression model has a significant partial influence on the dependent variable. In other words, this test is used to see the extent to which Work Ability and Welfare Benefits individually influence Work Performance, by controlling for other variables. According to Ghozali (2018), decision making in the t-test is based on the significance value (Sig.). If the Sig. value is <0.05 , then the independent variable has a significant

influence on the dependent variable. Conversely, if the Sig. value is >0.05 , then the influence is not significant. The following are the results of the t- test on each variable in this study:

Table 3.
Partial Hypothesis Test or t-Test

| Model | t _{count} | Sig. | t _{table} | Information |
|-------------------|--------------------|-------|--------------------|-------------|
| Work Ability | 5,661 | 0.000 | 2,000 | Accepted |
| Welfare Allowance | 2,261 | 0.027 | 2,000 | Accepted |

Source : Processed data using SPSS 27, 2025.

1. Work Ability on Job Performance

The t-test results show that the Work Ability variable has a calculated t-value of 5.661 with a significance value (Sig.) of 0.000. Since the calculated t-value is $> t$ -table (2.000) and the Sig. value is < 0.05 , it can be concluded that Work Ability has a positive and significant effect on Work Performance. This means that the higher the employee's work ability, the higher the work performance achieved.

2. Welfare Allowances for Work Performance

The t-test results show that the Welfare Allowance variable has a calculated t-value of 2.261 and a Sig. of 0.027. Since the calculated t-value is $> t$ -table and the Sig. value is < 0.05 , it can be concluded that Welfare Allowance also has a positive and significant effect on Work Performance. This indicates that adequate welfare allowances can improve employee motivation and performance.

F Test Results

In model testing, the F statistic is used to determine whether the independent variables simultaneously influence the dependent variable. If the F significance value is less than 0.05, the regression model is considered significant, indicating that the independent factors have an impact on the dependent variable (Ghozali, 2018). The following table displays the results of the model testing:

Table 4.
Simultaneous Test

| ANOVA ^a | | | | | | |
|--------------------|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 1598,848 | 2 | 799,424 | 45,346 | .000 ^b |
| | Residual | 1145,902 | 65 | 17,629 | | |
| | Total | 2744.750 | 67 | | | |

| |
|---|
| a. Dependent Variable: Work Performance |
| b. Predictors: (Constant), Welfare Benefits, Work Ability |

Source: data processed with SPSS27, 2025.

The F test was conducted to determine whether the independent variables simultaneously or jointly have a significant effect on the dependent variable. Based on the results of the ANOVA analysis in Table 4, the calculated F value was 45.346 with a significance value of 0.000. This significance value is smaller than the significance level of 0.05, which means the regression model is simultaneously significant. Thus, it can be concluded that together, the variables of Work Ability and Welfare Allowance have a significant effect on employee Work Performance at PT. Wongso Nusantara Bersatu. This means that the two independent variables are collectively able to explain the variations that occur in the work performance variable, and the regression model used in this study is suitable for use in drawing conclusions.

Discussion

The Influence of Work Ability on Job Performance

Based on the results of the t-test on the Work Ability variable, the calculated t-value was 5.661 with a significance level of 0.000, which is smaller than the significance level of 0.05. This indicates that partially, Work Ability has a significant influence on employee Work Performance at PT. Wongso Nusantara Bersatu. This means that the higher the work ability possessed by employees, the higher the level of work performance achieved. In terms of relationships, these results explain that employees who have good competencies, skills, and work understanding tend to show more optimal performance. This is in line with the opinion of Mangkunegara (2019) who stated that work ability reflects an individual's capacity to complete assigned tasks effectively and efficiently, both in terms of knowledge, expertise, and work attitude. In addition, according to Sedarmayanti (2017), high work ability will affect the quality of performance, because individuals who understand the task and have relevant skills will find it easier to achieve organizational targets. Therefore, improving work ability can be one of the main strategies in encouraging the achievement of optimal performance and overall organizational productivity. However, the results of this study do not fully align with the findings Zagoto et al. (2023), who stated that work ability does not significantly influence employee performance. In both studies, other factors such as the work environment and motivation were considered to have a more dominant influence on employee performance than work ability itself. This indicates that the influence of work ability on work performance is still contextual and can vary depending on organizational characteristics and

working conditions in the field. Meanwhile, the results of this study align with the findings of Makmun & Jaenab (2020) and Putri et al. (2020), who concluded that work ability has a positive and significant effect on employee performance. Research by Puspitasari & Wulandari (2022) also supports this by showing that the better an employee's work ability, the higher their performance within the organization. These findings reinforce that work ability is a key factor in increasing productivity and achieving organizational targets, especially when supported by adequate technical competence and task understanding.

The Influence of Welfare Benefits on Work Performance

Based on the t-test results on the Welfare Benefits variable, the calculated t-value was 2.261 with a significance value of 0.027, less than 0.05. This indicates that Welfare Benefits partially have a significant effect on Work Performance. This means that the benefits provided by the company also encourage employee motivation and performance. In terms of relationships, adequate welfare benefits can increase employee security, satisfaction, and work enthusiasm. When employees' basic needs are met through adequate benefits, they will feel more appreciated and tend to work harder and more responsibly. This ultimately has an impact on improving work performance. According to Hasibuan (2018), welfare benefits are a form of additional compensation beyond the basic salary that aims to provide employees with a sense of security and comfort in their work, which will indirectly increase their work enthusiasm and loyalty to the organization. In addition, according to Sedarmayanti (2017), benefits that include financial and non-financial aspects such as bonuses, insurance, health insurance, and other facilities, have a significant influence on employee motivation and work productivity. Thus, the company's attention to employee welfare not only impacts increased job satisfaction but also encourages the achievement of optimal performance on a sustainable basis. However, the results of this study differ from those of Fauzi and Mulyono (2023), who stated that welfare benefits did not significantly influence employee performance at the Sei Tualang Raso Sub-district Office. This study showed that although benefits were provided, other factors such as leadership and discipline were considered more dominant in determining employee performance levels. This finding suggests that the influence of welfare benefits on work performance is contextual, depending on organizational characteristics and employee perceptions of the form and benefits of the benefits received. Meanwhile, the results of this study align with the findings of Zagoto et al. (2023) and Dunan & Sari (2023), who found that welfare benefits have a positive and significant influence on work performance. In these studies, welfare benefits provided in the form of financial and non-financial compensation were

proven to increase employee motivation, satisfaction, and work enthusiasm. Therefore, effectively managed welfare benefits are an important factor in increasing employee productivity and work achievement.

The Influence of Work Ability and Welfare Benefits on Work Performance

The F test results show a calculated F value of 45.346 with a significance of 0.000, which is much smaller than 0.05. This indicates that simultaneously, the variables of Work Ability and Welfare Benefits have a significant effect on employee Work Performance. Both variables together have a strong contribution in explaining variations in work performance in the company environment. The relationship between the two independent variables, namely work ability and welfare benefits, on work performance shows that good ability and adequate welfare support can create a more productive work environment. Employees are not only able to complete tasks effectively, but also have an intrinsic drive to provide maximum work results. This is in line with the opinion of (Mangkunegara, 2019) who stated that work ability reflects an individual's intellectual and physical capacity in completing a job. Meanwhile, according to (Hasibuan, 2020), welfare benefits provided by the company can increase employee motivation, job satisfaction, and loyalty, which ultimately have an impact on improving work performance. However, the results of this study differ from those presented by Fauzi et al. (2023), who stated that work ability and welfare benefits did not significantly influence employee performance at the Sei Tualang Raso Sub-district Office. This study showed that other factors such as discipline and leadership were more dominant in influencing employee performance. This difference could be caused by differences in organizational characteristics, work culture, or the level of urgency of welfare needs in the environment. This indicates that the influence of work ability and welfare benefits on work performance is still contextual and not entirely consistent across studies. Meanwhile, the findings in this study are consistent with the results of research by Putri et al. (2020) and Zagoto et al. (2023), which stated that work ability and welfare benefits simultaneously have a positive effect on work performance. This means that both factors play a significant role in improving employee performance and cannot be ignored. Employees who have good work ability and feel cared for in terms of welfare will be more motivated, productive, and loyal in carrying out their duties. Therefore, the synergy between individual competence and company attention to welfare is a strategic factor in creating optimal performance in various types of organizations.

CONCLUSION

Based on the results of research conducted on 68 respondents of PT. Wongso Nusantara Bersatu employees and through data analysis using the t-test and F-test, the following conclusions can be drawn:

1. The t-test results show that the Work Ability variable has a calculated t-value of 5.661 with a significance value (Sig.) of 0.000. Since the calculated t-value is $>$ t-table (2.000) and the Sig. value is $<$ 0.05, it can be concluded that Work Ability has a positive and significant effect on Work Performance. This means that the higher the employee's work ability, the higher the work performance achieved.
2. The t-test results show that the Welfare Allowance variable has a calculated t-value of 2.261 and a Sig. of 0.027. Since the calculated t-value is $>$ t-table and the Sig. value is $<$ 0.05, it can be concluded that Welfare Allowance also has a positive and significant effect on Work Performance. This indicates that adequate welfare allowances can improve employee motivation and performance.
3. Based on the results of the ANOVA analysis in Table 4.14, the calculated F value was 45.346 with a significance value of 0.000. This significance value is smaller than the significance level of 0.05, which means the regression model is simultaneously significant. Thus, it can be concluded that together, the variables of Work Ability and Welfare Allowance have a significant effect on employee Work Performance at PT. Wongso Nusantara Bersatu. This means that the two independent variables are collectively able to explain the variations that occur in the work performance variable, and the regression model used in this study is suitable for use in drawing conclusions.

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