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# RELATIONSHIP BETWEEN INCENTIVES AND WORK ENVIRONMENT WITH WORK PERFORMANCE IN THE IMPROVEMENT OF THE COMPANY'S BUSINESS

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**ABSTRACT**

*The study looked at the impact of work performance awards in improving a company's business development on incentives provided with the work environment. The goal is to determine the balance of performance assessment with the company's objectives so that it can take strategic decisions in business development through its employees. Observations are conducted using statistical tests that focus between incentives with work performance, work environment and work performance as well as incentives and work environments. Statistical testing is done to find out positive and significant relationships between variables in their interrelationships. Testing uses regression analysis, correlation, determination, correlation hypothesis. Observations find positive and significant values between variables. Indications of business development towards the achievement of targets will be greatly influenced by the variable factors tested so that it is found that staffing management has a large influence and benchmark on business development, especially limited liability companies*

**ABSTRAK**

*Penelitian ini mengamati dampak penghargaan prestasi kerja dalam peningkatan pengembangan bisnis perusahaan terhadap insentif yang diberikan dengan lingkungan kerja. Tujuannya adalah menentukan keseimbangan penilaian kinerja dengan tujuan perusahaan sehingga dapat mengambil keputusan strategik dalam pengembangan bisnis melalui pegawainya. Pengamatan dilakukan menggunakan uji statistika yang fokus antara insentif dengan prestasi kerja, lingkungan kerja dan prestasi kerja serta insentif dan lingkungan kerja. Pengujian statistika dilakukan untuk mengetahui hubungan positif dan signifikan antar variabel dalam saling keterkaitannya. Pengujian menggunakan analisis regresi, korelasi, determinasi, hipotesis korelasi. Pengamatan menemukan nilai positif dan signifkan pada antar variabel. Indikasi pengembangan bisnis terhadap pencapaian target akan sangat dipengaruhi oleh faktor variabel yang diuji sehingga ditemukan manajemen kepegawaian mempunya pengaruh dan tolak ukur yang besar terhadap pengembangan bisnis khusunya perusahaan berbasis perseroan terbatas.*

## INTRODUCTION

As an island country, business development, especially in the shipping service industry, provides enormous benefits in Indonesia. The great potential in the maritime sector in Indonesia does not make transactions in the field of marine transportation in the capital market high. When compared to other industries such as the consumer goods industry with an index of 2,052,654 as of 2019 with a rate of return of 205.77% and the financial industry in the index of 1,354,661 as of 2019 and the value of the rate at return of 349.42%. While the index in the field of transportation only reached 1,137,544 with a rate of return at 56.14%. (Yuniati et al., 2021). But from these data, the use

of shipping industry services as a means of transportation has an important role in economic movements, so it is not uncommon for many entrepreneurs / investors from within and or outside the country to establish shipping companies in Indonesia because they are considered to have prospects, especially in handling exports and imports. In handling export and import services, the development of shipping companies in Indonesia itself has emerged a lot, one of which is PT. Arpeni Pratama Ocean Line. In the face of competition with other companies, the company already has a fleet of 78 ships to support its services in addition to the importance of human resources placement and the accuracy of contracts and onboarding is a major issue in HR management and its main influence in facing business development strategies. To respond to competition, of course, a strategy is needed. Strategy is the key to success in competition in a fast-changing business environment. As a sector with special characteristics and able to compete globally, the ship industry requires a strategy that is able to present a competitive advantage. Therefore, analysis of the business and determination of dominant factors in internal and external aspek that show more accurate value is needed as an input process in the formulation of its strategy. (Setiawati et al., 2017). To face stiff competition, the company places skilled and skilled Human Resources (HR) for the operation of its ships. The operation of the ship has a great influence on the company's business profits considering that the operational and maintenance costs of the ship are not enough at little cost.

Business development will be very much influenced by several factors, in this study is an observation on HR. In a company, the achievement of a company's goals will always be related to an aspect of human factors. This is because, humans are the main factors used in organizing, planning, and managing, and utilizing existing resources and owned by the company. (Berlian, D.P.S, 2018). Human resources are human beings who are able to work to provide services or work efforts, namely doing activities that have economic value to produce goods and or services (Edwin Basmar, 2020). Increasingly strict competence in various fields of activities causes competition in the organization / company so that the company is required to have human resources who are ready to face challenges and run the company to become a Resilient unity to form a synergy so that the company's goals are achieved. The success or failure of the company to achieve its goals, will depend on the success of the employees in its own organization to perform or carry out their duties. Various kinds of obstacles or obstacles will certainly be encountered by individuals in the organization in order to work better so that their performance achievements can be accepted well with the company and or communities in need (Munparidi, 2012). Furthermore, saying about human resources or commonly referred to in the company with the term Employee is a core part of an institution, because all elements will not be able to be useful properly without being handled by employees or employees. Effective management is a key to success in an organization, success will be very possible to be achieved if when regulations and or policies and procedures and mechanisms of work that are interconnected between people and the organization are interconnected and able to provide support for the achievement of the goals and strategic achievements of a company (Kurniawan, 2019) . Qualified human resources in the company to achieve the expected work performance to support the company's goals will be influenced by several factors both internally and externally. In this observation, these factors are the work environment and incentives. A competitive performance environment is essential by many companies that aspire to achieve the

highest profits, as well as the success of the company and ensure their survival and continuity (Salman & Al-Omari, 2022), while for incentives is an award to managers or employees given with the aim of providing motivation to managers and employees in order to be able to improve their performance value, so that a goal of the company is to maximize the value of shareholders can be achieved (Darmajaya & Nani, 2020). The stronger the incentive, the promotion of someone in the company will increase (Zhong et al., 2021).

Studies or observations related to the evaluation of competitive work environments and incentivizing work performance are very profitable for decision making in managing human resources in the company to minimize the risk of hr impacts that do not support the company's goals, because HUMAN RESOURCES will describe the development and progress that has been achieved from the company's strategic plan. Hr arrangements play an important role, especially in performance regulation so that human resources can adjust to their environment which will affect incentives and work performance when the contract period has begun. In the absence of strong intrinsic incentives, extrinsic incentives can motivate people to avoid ambiguous innovations in favor of more conventional methods (Byun, 2022). Competitive performance has been associated with increased productivity and consequent improvements in business and economic development standards, HR behavior with competitive work performance and efficiency will exploit economic resources in the company. Furthermore, the level of economic efficiency is determined to affect the company's programs. Thus researchers are interested in identifying the main elements and focusing on research that affects the development and improves the performance of human resources, especially incentives, work environment and work performance.

## RESEARCH METHODS

In research used observation with quantitative methods. Quantitative results are tested through statistical testing. Data retrieval is carried out by survey methods with multiple linear correlation evaluation techniques. The results of data collection are results taken through field research and literature. The data is analyzed using the SPSS Program Version 17.00 and then determined 2 (two) free variables, namely Incentives ($\chi_1$) and Work Environment (X2) and 1 (one) variable bound, namely work performance (Y). Testing by outlining the desrikpsi of data which is then carried out statistical analysis and finally statistical hypotheses and further elaborated in the results of the study.

## RESULTS AND DISCUSSIONS

In research, the analysis presented is about data description, testing of analysis requirements (Testing of validity and reliability), and statistical test results. Data collection for validity and reliability calibration tests using 30 respondents. The variables used are two free variables and one bound variable. The free variable is incentive (X1) and work environment (X2) while the one that is used as the bound variable is work performance (Y). The number of research sources covered is based on questionnaires that have been declared valid and reliable as many as 62 statements. The process for calculating a validated score is a process that is carried out using tools. The tool used is a computer. Questionnaire criteria are weighted with answers Strongly Agree (5), Agree (4), Hesitate (3), Disagree (2) and Strongly Disagree (1).

Calculation of data with the following:

*Insentif*

Calculations with the SPSS program in Version 17.00 incentive variables get empirical scores, namely scores with a minimum score of 56 and scores with the highest score of 99 so that calculations with a range of 99-56 = 43

| NO | Interval Class | Lower Limit | Upper Limit | Absolute Frequency | Relative Frequency | Cumulative Frequency |
|---|---|---|---|---|---|---|
| 1 | 56 - 62 | 56,5 | 62,5 | 4 | 13 | 13 |
| 2 | 63 - 69 | 62,5 | 69,5 | 4 | 13 | 25 |
| 3 | 70 - 76 | 69,5 | 76,5 | 4 | 13 | 38 |
| 4 | 77 - 83 | 76,5 | 83,5 | 3 | 9 | 47 |
| 5 | 84 - 91 | 83,5 | 91,5 | 10 | 31 | 78 |
| 6 | 92 - 99 | 91,5 | 99,5 | 7 | 22 | 100 |
| | | Sum | | 32 | 100 | |

| Rounding | | | |
|---|---|---|---|
| R= | Greatest Value-Smallest Value | | |
| | 99-56 | 43 | |
| K | 1+3,3 Log32 | | |
| | 1+3,3x1,50515 | 5,966995 | 6 |
| P | R/K | 7,206307362 | 7 |
| | 43/6 | | |

*Source: Data Processed, 2021*

*Work environment*

Calculations through the SPSS Ver.17.00 work environment variable program obtained an empirical score with a minimum score of 52 and also the highest score score of 98 so that the range of 98-52 = 46 can be obtained. WORKING ENVIRONMENT FREQUENCY DISTRIBUTION (X2)

| NO | Interval Class | Lower Limit | Upper Limit | Absolute Frequency | Relative Frequency | Cumulative Frequency |
|---|---|---|---|---|---|---|
| 1 | 52 - 58 | 52,5 | 58,5 | 2 | 6 | 6 |
| 2 | 59 - 66 | 58,5 | 66,5 | 4 | 13 | 19 |
| 3 | 67 - 74 | 66,5 | 74,5 | 5 | 16 | 34 |
| 4 | 75 - 82 | 74,5 | 82,5 | 7 | 22 | 56 |
| 5 | 83 - 90 | 82,5 | 90,5 | 6 | 19 | 75 |
| 6 | 91 - 98 | 90,5 | 98,5 | 8 | 25 | 100 |
| | | Sum | | 32 | 100 | |

| Rounding | | | |
|---|---|---|---|
| R= | Greatest Value-Smallest Value | | |
| | 98-52 | 46 | |
| K | 1+3,3 Log32 | | |
| | 1+3,3x1,50515 | 5,966995 | 6 |
| P | R/K | 7,709072992 | 7 |
| | 46/6 | | |

*Source: Data Processed, 2021*

*Job Performance*

Calculations through the SPSS Ver.17.00 work performance variable showed an empirical score with a minimum score of 61 and the highest score score at 109 so that the result range of 109-61 = 48 was obtained.

| NO | IntervalClass | | | Lower Limit | Upper Limit | Absolute Frequency | Relative Frequency | Cumulative Frequency |
|---|---|---|---|---|---|---|---|---|
| 1 | 61 | - | 68 | 61,5 | 68,5 | 4 | 13 | 13 |
| 2 | 69 | - | 76 | 68,5 | 76,5 | 3 | 9 | 22 |
| 3 | 77 | - | 84 | 76,5 | 84,5 | 5 | 16 | 38 |
| 4 | 85 | - | 92 | 84,5 | 92,5 | 8 | 25 | 63 |
| 5 | 93 | - | 100 | 92,5 | 100,5 | 6 | 19 | 81 |
| 6 | 101 | - | 108 | 100,5 | 108,5 | 6 | 19 | 100 |
| | | | | Sum | | 32 | 100 | |

| Rounding | | | |
|---|---|---|---|
| R= | Greatest Value-Smallest Value | | |
| | 109-61 | 48 | |
| K | 1+3,3 Log32 | | |
| | 1+3,3x1,50515 | 5,966995 | 6 |
| P | R/K | 8,044250079 | 8 |
| | 48/6 | | |

*Source: Data Processed, 2021*

From the data obtained, the next observation is on testing the analysis requirements as follows:

*Test validity and reliability on incentives*

Data quality test is a test that describes the trial of the instrument obtained by consisting of validity and reliability tests so that in a data quality test can show that whether a data can be used up to observation or analysis of data in correlation and regression either simple or double from questionnaires or surveys / questionnaires that have been answered by all respondents. From the results of the validity test, the following data is found

*Validity Test*

Incentive Testing ($_{X1}$) as an atabel where r-critical is obtained by 0.361 with = 0.05. $\alpha$ Then after comparison with $_{\text{r-counting}}$ it turns out that all statements show Valid / Valid.

Validity Test of Questionnaire Statement Items (X1)

| | Corrected Item Total Correlation (R Count) | R Tabel | Validitas | | Corrected Item Total Correlation (R Count) | R Tabel | Validity |
|---|---|---|---|---|---|---|---|
| Item 1 | ,382 | 0.361 | valid | Item 11 | ,658 | 0.361 | valid |
| Item 2 | ,494 | 0.361 | valid | Item 12 | ,645 | 0.361 | valid |
| Item 3 | ,747 | 0.361 | valid | Item 13 | ,445 | 0.361 | valid |
| Item 4 | ,448 | 0.361 | valid | Item 14 | ,443 | 0.361 | valid |
| Item 5 | ,844 | 0.361 | valid | Item 15 | ,443 | 0.361 | valid |
| Item 6 | ,793 | 0.361 | valid | Item 16 | ,449 | 0.361 | valid |
| Item 7 | ,758 | 0.361 | valid | Item 17 | ,368 | 0.361 | valid |
| Item 8 | ,847 | 0.361 | valid | Item 18 | ,415 | 0.361 | valid |
| Item 9 | ,789 | 0.361 | valid | Item 19 | ,436 | 0.361 | valid |
| Item 10 | ,761 | 0.361 | valid | Item 20 | ,462 | 0.361 | valid |

*Source: Data Processed, 2021*

Work environment testing ($X_2$) as the table where r-critical is obtained by 0.361 with = 0.05. $\alpha$ After comparison with r-count obtained all valid statements.

Validity Test of Questionnaire Statement Items (X2)

| | Corrected Item Total Correlation (R Count) | R Tabel | Validitas | | Corrected Item Total Correlation (R Count) | R Tabel | Validitas |
|---|---|---|---|---|---|---|---|
| Item 1 | ,458 | 0.361 | valid | Item 11 | ,587 | 0.361 | valid |
| Item 2 | ,558 | 0.361 | valid | Item 12 | ,456 | 0.361 | valid |
| Item 3 | ,754 | 0.361 | valid | Item 13 | ,594 | 0.361 | valid |
| Item 4 | ,372 | 0.361 | valid | Item 14 | ,622 | 0.361 | valid |
| Item 5 | ,843 | 0.361 | valid | Item 15 | ,512 | 0.361 | valid |
| Item 6 | ,799 | 0.361 | valid | Item 16 | ,477 | 0.361 | valid |
| Item 7 | ,839 | 0.361 | valid | Item 17 | ,454 | 0.361 | valid |
| Item 8 | ,778 | 0.361 | valid | Item 18 | ,493 | 0.361 | valid |
| Item 9 | ,746 | 0.361 | valid | Item 19 | ,422 | 0.361 | valid |
| Item 10 | ,733 | 0.361 | valid | Item 20 | ,486 | 0.361 | valid |

*Source: Data Processed, 2021*

Work Performance Testing (Y) as the table where r-critical is obtained by 0.361 with = 0.05. $\alpha$ After comparison with r-count shows that all statement results are valid.

Validity Test of Questionnaire Statement Items (Y)

| | Corrected Item Total Correlation (R Count) | R Tabel | Validitas | | Corrected Item Total Correlation (R Count) | R Tabel | Validitas |
|---|---|---|---|---|---|---|---|
| Item 1 | ,635 | 0.361 | valid | Item 11 | ,492 | 0.361 | valid |
| Item 2 | ,694 | 0.361 | valid | Item 12 | ,658 | 0.361 | valid |
| Item 3 | ,659 | 0.361 | valid | Item 13 | ,398 | 0.361 | valid |
| Item 4 | ,518 | 0.361 | valid | Item 14 | ,505 | 0.361 | valid |
| Item 5 | ,512 | 0.361 | valid | Item 15 | ,494 | 0.361 | valid |
| Item 6 | ,511 | 0.361 | valid | Item 16 | ,428 | 0.361 | valid |
| Item 7 | ,501 | 0.361 | valid | Item 17 | ,412 | 0.361 | valid |
| Item 8 | ,555 | 0.361 | valid | Item 18 | ,409 | 0.361 | valid |
| Item 9 | ,555 | 0.361 | valid | Item 19 | ,452 | 0.361 | valid |
| Item 10 | ,599 | 0.361 | valid | Item 20 | ,570 | 0.361 | valid |

*Source: Data Processed, 2021*

*Reliability test*

Reliabel has a consistent / fixed or stable meaning. After all statements are declared valid, the test that can be done for the next is the testing of reliability on the questionnaire. The reliability test results of each variable are as follows:

Incentive Testing ($X_1$) is in testing shows a Cronbach Alpha Value of 0.900 while 0.60 or can be said in other words is 0.900 > 0.60 then the statement is called reliabel αkarena 0.900 > 0.60 so that the questionnaire / questionnaire is stated to be reliable. Furthermore, because the questionnaire has been declared valid / valid and reliable then the questionnaire can be revealed worthy of observation or analysis.

Working environment testing ($X_2$) i.e. in testing shows a Cronbach Alpha value of 0.889 while 0.60 and or in other words 0.889 > 0.60 then the statement is expressed reliably. αBecause 0.889 >

0.60, questionnaires have a reliable nature. And because the questionnaire has been declared valid / valid and reliable then in the next day the questionnaire is worthy of observation or analysis.

Work Performance Testing (Y) which is in the test shows a Cronbach Alpha value of 0.849 while 0.60 and or in other words 0.849 > α0.60 so that the statement is said to be reliable. Because 0.849 > 0.60, a questionnaire has or is reliable. And because the questionnaire is declared valid / valid and reliable, the questionnaire can be worthy of observation or analysis.

The correlation hypothesis test was conducted on ($_{X1}$) and (Y), the results showed based on calculations $t_{calculate} > t_{table}$ or 26,750 > 1,697. In this case it shows that the probability of having a value of significance that is 0.000 < 0.05 means that there is a positive relationship and also a strong or significant relationship between incentives to a work performance, thus the results of an H1 research hypothesis are accepted. Then tested also ($_{X2}$) and (Y) and showed by $t_{count} > t_{table}$ or 16,752 > 1,697 and showed a probability value of significance of 0.011 < 0.05 means that there is a significant positive and strong relationship between the work environment on work performance thus the H2 research hypothesis is acceptable. And finally, namely in testing (X1), (X2) and (Y) where showing $F_{calculates} > F_{table}$ or 346,154 > 3,328, thus meaning that double there is a significant relationship between incentives and the work environment on work performance, thus an H3 research hypothesis is accepted.

Regression Hypothesis tests performed on variables ($_{X1}$) and (Y), from tests showed that =5% and n = 32 or $t\ \alpha_{(0.025;32-2)}$ obtained a $_{ttabel}$ of 1.697 can be seen in c). and count $_{on}$ d). $_{Tnumeracy} >$ $_{ttabel}$ (26,750 > 1,697) and indicated by a probability result of significance of 0.000 < 0.05 so that it can be stated that Ho was rejected and also Ha accepted, then thus interpreted there is a significant positive influence between incentives on work performance, thus the research hypothesis is accepted. Then testing on variables (X2) and (Y) and the results show =5% and n = 32 or $t\ \alpha_{(0.025;32-2)}$ obtained a $_{ttabel}$ of 1.697 and counted on d). tnumeracy > $_{ttabel}$ (16.752 > 1.697) with a probability of significance of 0.000 < 0.05 so that it can be concluded that Ho is rejected and Ha is acceptable, thus meaning that there is a significant positive influence between the work environment on work performance, thus the research hypothesis is accepted. And finally, testing is done between (X1) (X2) and (Y). The test showed that based on the test, $F_{calculated} > F_{table}$ or 346,154 > 3,328 with a probability of significance of 0.000 < 0.05. Thus showing the meaning that there is a significant influence between incentives and the work environment on work performance at PT Arpeni Pratama Ocean Line, Tbk, thus the observation or testing hypothesis is acceptable.

After data parsing and testing of analysis requirements (Testing validity and reliability). The observations made are statistical tests obtained directly with the following results:

*Regression Analysis*

a) Regression between variables Y and $_{X1}$ (simple regression) shows the value $\hat{Y} = 6.180 + 1.023X1$. In the equation of a simple linear regression, it means that if the incentive increases for one unit, the variable or working performance conditions on the PT Arpeni Pratama Ocean Line will also increase by 1,023 unit values;
b) Regression between testing variables Y and $_{X2}$ (simple regression) obtains the value $\hat{Y} = 12.411 + 0.949X2$. In tests using simple linear regression equations, it can show that if the work

environment will lead to an increase in the value of one unit, the variables in the work performance at PT Arpeni Pratama Ocean Line, Tbk will also experience an increase in unit value at 0.949 units;

c) Regressions of Y, $_{X1}$ and X2 (double) obtained values $\hat{Y}$ = 6,212 + 0.999X1 + 0.024X2. From the regression equation testing, it can be seen to show that if the incentive increases by one unit then the work performance at PT Arpeni Pratama Ocean Line will increase by 0.999 units or in the working environment variable will increase at one unit value then the work performance at PT Arpeni Pratama Ocean Line, Tbk will also get an increase in unit value of 0.024 units.

*Correlation Analysis*

a) The correlation in Y and $_{X1}$ tests (simple testing) leads to a gain of r of 0.980, it can be said that there is an incentive relationship with work performance and the tilapia is very strong and shows a unidirectional direction (positive);

b) The correlation in the observation of variable tests Y and $_{X2}$ (simple) shows that there is a gain of r of a value of 0.950, thus meaning that there is a working environment relationship on work performance at PT Arpeni Pratama Ocean Line, Tbk, then the value is also very strong and has a unidirectional (positive);

c) The correlation between Y, $_{X1}$ and X2 (double testing) states the acquisition of r of 0.980, thus it can be said that the relationship of incentives and work environment on work performance for PT Arpeni Pratama Ocean Line, Tbk is very strong and unidirectional (positive);

*Coefficient of Determination*

a) The Coefficient of Determination tested on variables Y and $_{X1.}$ The amount of contribution (contribution) of incentive variables shown for work performance at PT Arpeni Pratama Ocean Line, Tbk is 96% while the remaining 4% is a factor obtained from the influence of other factors;

b) Determination Coefficient between Y and $_{X2.}$ The amount of contribution (support) of variables of a work environment to work performance at PT Arpeni Pratama Ocean Line, Tbk is 90.3% while the remaining 9.7% is a factor obtained from influences on other factors;

c) Determination Coefficients Y, $_{X1}$ and X2 (double). The magnitude of a contribution (support contribution) of variables in incentives and work environment to work performance at PT Arpeni Pratama Ocean Line, Tbk shows a value of 96% while for the remaining 4% is caused by several other factors that are not observed or análysis in this test.

*Correlation Hypothesis Test (Correlation Significance Test - Relationship)*

a) Hypothesis Test between variable correlations in Y and $_{X1.}$
Since the value $t_{calculates} > t_{table}$ or 26,750 > 1,697 is to indicate a probability of significance with a value of 0.000 < 0.05 then in Ho rejected while Ha is accepted, thus meaning there is a significant positive relationship between incentives and work performance, thus the hypothesis on testing for H1 research is acceptable;

b) Correlation Hypothesis Testing for variables Y and $_{X2.}$
Based on the test that shows $t_{count} > t_{table}$ or 16,752 > 1,697 then it is said that with the probability of significance 0.011 < 0.05 so that Ho is rejected and Ha can be accepted. From the results of the

test, there is a positive and significant relationship between the work environment and subsequent work performance thus that the hypothesis on observation for this study then H2 is accepted;

c) Hypothesis Test a Correlation between variables Y, $_{X1}$ and X2 (double).
From the tests conducted, showed that $F_{calculated} > F_{table}$ or 346,154 > 3,328 so that Ho was rejected and Ha was acceptable, it means that double there is a significant positive relationship of incentives and work environment with work performance at PT Arpeni Pratama Ocean Line, Tbk, thus concluded that the research hypothesis for H3 is acceptable.

*Regression Hypothesis Test (Regression Signification Test – Influence value tapped test)*

a) Regression Hypothesis test performed on variables $_{X1}$ to Y. Showing that there is a positive influence and also shows significant value between incentive variables and work performance at PT Arpeni Pratama Ocean Line, Tbk.
b) Regression Hypothesis test on varibale $_{X2}$ against Y. The results showed that there was a positive influence and also showed a significant value among the work environment in work performance at THE ARPENI Pratama Ocean Line.
c) Regression Hypothesis test performed between variables $_{X1}$ and X2 against Y (double). The test results showed that there was a positive and significant influence between incentive variables and the work environment with work performance at the Arpeni Pratama Ocean Line, Tbk.

From the above information, the test results can be concluded or able to interpret a condition in the observed period that the incentive variables and the work environment have a positive and significant relationship either alone or together with work performance in the company or PT Arpeni Pratama Ocean Line, Tbk.

**CONCLUSIONS**

In the tests conducted on three hypotheses of observation or research submitted, it was proven that the incentive variables (X1) and the work environment (X2) both alone and or together then have a relationship on work performance at PT Arpeni Pratama Ocean Line, Tbk. Incentives have a positive and significant relationship to work performance shown with the correlation coefficient and incentive determination coefficient. In the regression equation testing shows that every increase and or decrease in value to one of the unit scores on the incentive variable will be followed by an increase or decrease in the score on work performance so that with the higher the incentive given, the higher the employee's work performance. , this is also supported by the research hypothesis where there is a significant positive relationship of incentives with work performance at PT Arpeni Pratama Ocean Line, Tbk, then the work environment has a positive and significant relationship to work performance, namely from the results of calculations with the strength of incentive relations to work performance. And finally, incentive variables and work environments together have a positive and significant relationship with work performance. Based on the results of calculations that the strength of the relationship is indicated by a correlation coefficient of 0.980 while the coefficient of incentive determination to work performance is 0.960. This value means that together

the contribution of incentives and the work environment to the ups and downs of work performance at PT Arpeni Pratama Ocean Line, Tbk is 96%.

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