The Influence of Compensation, Competence, and Work Environment on Employee Performance at PT. Indo Graha Utama with Job Satisfaction as a Mediating Variable

Didik Purwadi[1*], Gofur Ahmad[2], Cecep Yoto Haryoto[3]
didip2186@gmail.com[1*], gofur1973@yahoo.com[2], cecep.haryoto1@gmail.com[3]
Universitas Muhammadiyah Jakarta, Indonesia[1*,2,3]

Abstract

This study aims to determine the effect of compensation, competence, and work environment on employee performance with job satisfaction as a mediating variable at PT. Indo Graha Utama. The research method used is quantitative with an associative research design. Data were collected through a questionnaire distributed to 200 respondents working at PT. Indo Graha Utama. Data analysis was conducted using Structural Equation Modeling (SEM) based on Partial Least Squares (SmartPLS). The results of the study indicate that compensation, competence, and work environment have a positive and significant effect on job satisfaction and employee performance. Job satisfaction also has a positive and significant effect on employee performance. Additionally, job satisfaction mediates the influence of compensation, competence, and work environment on employee performance. Thus, this study contributes to the understanding of the role of job satisfaction in mediating the influence of organizational factors on employee performance. The results of this study can be used as a reference for improving employee performance through enhancing job satisfaction.

Keywords: *Compensation; Competence; Work Environment; Job Satisfaction; Employee Performance*

Introduction

Indo Graha Utama is a property company based in South Tangerang, operating since 2009. The company launched its first project with Orchid Garden 1, followed by Orchid Garden 2 and 3, all located in the Pamulang area. In 2011, it expanded through The Orchid Resident and Panorama Orchid in Babakan Situ, and continued with the Orchid Dago project in 2012. Indo Graha Utama positions itself in the middle-market segment with the tagline "Harmonious Living, Competitive Price, and Trusted," reflecting its commitment to providing quality housing at affordable prices. Over time, the company diversified into strategic business sectors through its subsidiaries. Indo Graha Investama focuses on financing government-related projects (APBD and APBN), while the design and build division partners with the local government of South Tangerang. Other business units include Rentalindo (property rentals), IT solutions, and children's fashion under the brands Kasih Ibu and DnD Baby and Fashion. The company also operates Indo Graha Consultindo, which offers coaching, mentoring, and funding support for promising business partners particularly targeting young entrepreneurs ready for scale-up in capital, market, product, or distribution. Today, the Indo Graha group operates seven business portfolios, ranging from mid-sized to large-scale enterprises.

Performance refers to the outcome of work processes that indicates how well an individual carries out assigned tasks and responsibilities. It reflects the level of achievement in completing duties in line with the organization's established objectives. In a professional work context, performance serves as a key indicator of an individual's contribution to the overall effectiveness and productivity of both the team and the organization. Initial observations at PT. Indo Graha Utama reveal ongoing performance issues among employees, indicating relatively low levels of output. Previous research by Affandi and Atmaja (2023) highlights that performance plays a crucial role in determining an organization's success. Strong performance reflects effective and efficient task execution and signifies the attainment of organizational goals. Therefore, declining performance requires serious attention to prevent adverse effects on the company's productivity and competitiveness.

The decline in employee performance is strongly suspected to be closely linked to low levels of job satisfaction. Job satisfaction refers to a positive emotional state resulting from an individual's evaluation of their job and overall work experience. It reflects the extent to which employees' needs, expectations, and desires are fulfilled through their work. Key influencing factors include task suitability with employee competencies, role clarity, fair compensation, harmonious workplace relationships, and opportunities for growth and career advancement. When job satisfaction is low, it can reduce enthusiasm and motivation, increase absenteeism, create team tensions, and even lead to turnover intentions all of which ultimately have a negative impact on organizational productivity and performance.

Initial observations at PT. Indo Graha Utama indicate that employee job satisfaction remains low. Several issues were identified during the observation: some employees felt their tasks were monotonous, unchallenging, and misaligned with their skills, leading to boredom and reduced motivation. In terms of compensation, many felt that their pay did not reflect the workload and responsibilities they carried, resulting in feelings of being undervalued. Additionally, limited promotion opportunities left employees feeling stagnant and hopeless about career progression. From the perspective of supervisor relationships, formal and uncommunicative interactions created emotional distance, which hindered coordination and team effectiveness. A previous study by Marlius and Melaguci (2024) found that job satisfaction has a significant impact on performance. Their findings indicate that the higher the level of job satisfaction, the greater the employees' contribution to organizational goals. Job satisfaction fosters a positive attitude toward work, strengthens loyalty, and promotes active engagement in completing tasks effectively and efficiently. Therefore, any effort to improve performance must be accompanied by a focus on factors influencing job satisfaction

The decline in employee performance is also suspected to be closely related to inadequate compensation. Compensation refers to the rewards employees receive in return for their contributions to the organization, including both financial elements such as salary and allowances, as well as non-financial components like recognition and workplace facilities. When compensation is perceived as unfair or disproportionate to the workload, it can lower motivation, morale, and employee loyalty. Dissatisfaction with compensation may also lead to increased absenteeism, reduced productivity, and a higher intention to

leave the organization. Therefore, developing a transparent, fair, and competitive compensation system is crucial for maintaining and improving employee performance.

Initial observations at PT. Indo Graha Utama reveal that employee compensation remains suboptimal. Specific issues were identified during the observation: in terms of direct compensation, basic salaries were considered insufficient relative to the responsibilities and workload, affecting overall job satisfaction. Regarding indirect compensation, supporting facilities such as health benefits and workplace infrastructure were deemed inadequate in ensuring smooth and comfortable work activities. These findings highlight the need for a comprehensive evaluation of compensation policies to enhance employee well-being and motivation. A previous study by Lestari and Febrian (2024) found that compensation significantly influences performance. Their findings indicate that when employees feel adequately compensated both through direct forms like salaries and indirect forms like benefits and facilities they tend to show improved productivity and work quality. Conversely, dissatisfaction with compensation may decrease motivation, increase turnover intention, and negatively affect the achievement of organizational goals. Thus, it is essential for management to design a fair, transparent, and competitive compensation system to drive optimal employee performance.

The decline in employee performance is also suspected to be closely related to inadequate employee competence. Competence is defined as a combination of knowledge, skills, and attitudes necessary to perform tasks effectively and efficiently. When employees lack sufficient competence both in technical abilities and soft skills work productivity tends to decrease, and the likelihood of errors increases. This condition can be worsened by the lack of training, a mismatch between employees' expertise and job responsibilities, and limited work experience. Therefore, improving employee competence is a crucial effort in enhancing overall performance.

Initial observations at PT. Indo Graha Utama indicate that employee competence remains suboptimal. Several issues have been identified: in the area of knowledge and skills, some employees lack a deep understanding of work procedures and have limited mastery of the technologies used in daily operations, impacting task execution. In terms of adaptability, some employees particularly long-serving ones struggle to adjust to changes in work systems or new policies introduced by the company. Issues are also evident in work quality, as several employees frequently produce substandard outcomes and make errors in task execution. Additionally, from the productivity dimension, certain work units demonstrate low output due to inefficiencies in time and resource utilization. These findings highlight the need for enhancing competence and developing more adaptive work systems to drive optimal performance.A previous study by Yanti, Fikri, and Nofirda (2022) confirmed that competence significantly influences performance. Their research emphasized that employees with sufficient knowledge, skills, and capabilities are more likely to complete tasks effectively, accurately, and efficiently. Strong competence also enables employees to adapt to changes, work independently, and contribute meaningfully to organizational goals. In contrast, low competence often results in work errors, delayed task completion, and overall productivity decline. Therefore, competence development must be a core focus in strategies to improve employee performance.

The decline in employee performance is also suspected to be influenced by an unsupportive work environment. A non-conducive work setting characterized by tense

atmospheres, poor inter-team communication, and inadequate workplace facilities can significantly lower employees' enthusiasm and comfort at work. When employees feel unappreciated, unsafe, or unsupported by their surroundings, their motivation to perform optimally tends to decrease. Conversely, a positive work environment fosters engagement, loyalty, and productivity. Therefore, creating a healthy and supportive work environment is a crucial factor in efforts to improve performance.

Initial observations at PT. Indo Graha Utama indicate that the existing work environment does not yet support the achievement of optimal employee performance. Specific issues were identified: from a physical standpoint, several work areas fail to meet basic comfort standards, particularly due to inadequate ventilation and lighting. Additionally, cramped space layouts hinder employee mobility, reducing work efficiency. On the non-physical side, the work atmosphere remains dominated by individualistic tendencies, with low levels of teamwork. This situation leads to poor coordination in task completion and obstructs the achievement of maximum performance.A previous study by Saputra and Fernos (2023) confirms that the work environment significantly affects performance. Their findings indicate that a conducive environment both physically and non-physically can boost employee morale, comfort, and productivity. In contrast, a poor work environment tends to reduce motivation, increase stress, and negatively impact job outcomes. Therefore, it is essential for companies to foster a safe, comfortable, and collaborative work setting to support the attainment of optimal performance.

Methods

In order to investigate the link and influence of variables, this study used a quantitative research technique using an associative research type. Sugiyono (2023) claims that quantitative research is used to examine certain populations or samples by gathering data with research tools and then statistically analyzing the findings to evaluate preconceived notions. With job satisfaction acting as a mediating variable, the goal of this technique is to produce quantifiable and broadly applicable results on the effects of compensation, competence, and work environment on employee performance. 200 workers of PT. Indo Graha Utama were given structured questionnaires as part of a survey procedure used to collect data.

A Likert scale was used to measure the questionnaire, which was created based on the research factors. Purposive sampling was used to choose respondents in order to make sure that participants fit the requirements pertinent to the study's goals. This approach guarantees the consistency of the replies and enables the researcher to collect data from a large number of participants in an expedient manner. using the use of SmartPLS software, the study used Structural Equation Modeling (SEM) using the Partial Least Square (PLS) approach to evaluate the data that was gathered. Ghozali (2023) asserts that SEM-PLS is a potent statistical analysis method that may be applied to assess intricate models with numerous variables and their interactions.

Because it enables the simultaneous analysis of the measurement model (outer model) and the structural model (inner model), this approach is especially well-suited for predictive research and theory development. This allows for the evaluation of the validity and reliability of the constructs as well as the strength of the hypothesized relationships.

Result and Discussion

In PLS analysis, the outer model serves as a tool for evaluating the reliability of the connections between latent variables and their indicators. The association between the latent variables and the indicators that stand in for the constructs is the main emphasis of this model (Hair, 2023).
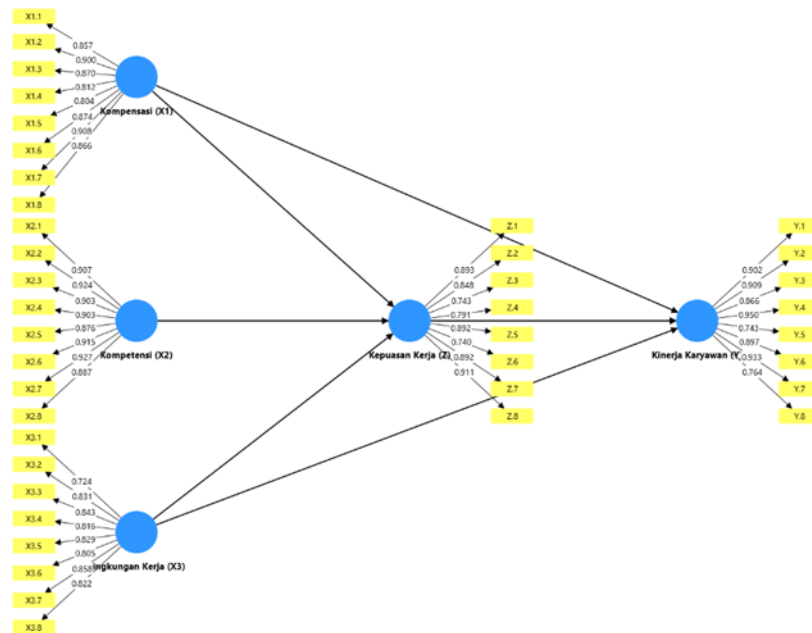

Figure 1 Outer Model
Source: Processed data (2025)

To make sure that the indicators appropriately reflect the hidden factors, it is important to first evaluate the validity and reliability of concepts (Hair et al., 2023). While reliability measures like Cronbach's alpha and composite reliability are used to assess the indicators' internal consistency, convergent validity is assessed using the Average Variation Extracted (AVE), which shows how much variation is captured by the construct in relation to measurement error. These requirements are accomplished, increasing the reliability of the measurement plan and the study's overall conclusions.

Table 1 Reliability and Validity Test Result

	Cronbach's alpha	Composite reliability	Average variance extracted (AVE)
Compensation (X1)	0,950	0,959	0,743
Competence (X2)	0,969	0,973	0,820
Work Environment (X3)	0,928	0,941	0,667
Job Satisfaction (Z)	0,940	0,951	0,708

Source: Processed data (2025)

The results of the reliability and validity testing show that all research constructs meet the established criteria. The Cronbach's Alpha values for all variables Compensation (0.950), Competence (0.969), Work Environment (0.928), and Job Satisfaction (0.940) are all above the minimum threshold of 0.7, indicating strong internal consistency. Furthermore, the Composite Reliability values for each variable also exceed 0.7, with Compensation at 0.959, Competence at 0.973, Work Environment at 0.941, and Job Satisfaction at 0.951, confirming the constructs' reliability. In terms of convergent validity, the Average Variance Extracted (AVE) values for all variables are above 0.5, namely 0.743 for Compensation, 0.820 for Competence, 0.667 for Work Environment, and 0.708 for Job Satisfaction, indicating that

each construct explains more than half of the variance of its indicators. These results confirm that the measurement model is both reliable and valid.

The inner model in PLS analysis serves as a tool to evaluate the relationships between latent variables themselves. This model focuses on assessing the strength and significance of the structural paths, showing how the constructs influence one another within the research framework. In PLS analysis, R Square shows the variance explained by the model, According to Hair et al. (2023), these metrics are essential for assessing the strength and quality of the structural model.

Table 2 R Square (R^2)

	R Square	R Square Adjusted
Employee Performance (Y)	0,647	0,640
Job Satisfaction (Z)	0,664	0,654

Source: Processed data (2025)

This method is particularly well-suited for predictive research and theory construction as it allows the simultaneous study of the measurement model (outer model) and the structural model (inner model). This makes it possible to assess the strength of the proposed links as well as the validity and reliability of the conceptions.Because it enables the simultaneous examination of the measurement model (outer model) and the structural model (inner model), this approach is especially well-suited for predictive research and theory creation. This enables evaluation of the validity and dependability of the concepts as well as the strength of the suggested connections.

When assessing the structural model, the relative contribution of each exogenous variable to the explanation of the variance of the endogenous variables is ascertained using the F Square (effect size). F Square sheds light on the relative contributions of each predictor variable, in contrast to R Square, which represents the total explained variance. Small, medium, and high impacts are indicated by F Square values of 0.02, 0.15, and 0.35, respectively. This analysis aids in determining how significant each construct is in influencing the model's results (Hair et al., 2023).

Table 3 F Square

	Compensation (X1)	Competence (X2)	Work Environment (X3	Job Satisfaction (Z)	Employee Performance (Y)
Compensation (X1)				0,177	0,326
Competence (X2)				0,255	0,251
Work Environment (X3)				0,191	0,349
Job Satisfaction (Z)					0,344
Employee Performance (Y)					

Source: Processed data (2025)

The f-square values of each variable indicate a moderate effect size across all paths, suggesting meaningful contributions to the endogenous variables. Compensation shows a moderate effect on Job Satisfaction with an f-square of 0.177, indicating a substantial role in influencing employee satisfaction. Similarly, Competence has an f-square value of 0.255 and Work Environment 0.191, both within the moderate category, reflecting that these

factors considerably shape Job Satisfaction. In relation to Employee Performance, Compensation (f² = 0.326), Competence (f² = 0.251), and Work Environment (f² = 0.349) all demonstrate moderate effect sizes, implying their significant influence on enhancing performance levels. Furthermore, Job Satisfaction itself exhibits a moderate impact on Employee Performance with an f-square value of 0.344, reinforcing its role as a key mediating variable in the model.

In addition to evaluating the effect size through F Square, assessing model fit is essential to ensure that the structural model adequately represents the observed data. In PLS-SEM, two commonly used model fit indices are the Standardized Root Mean Square Residual (SRMR) and the Normed Fit Index (NFI). An SRMR value below 0.08 indicates a good model fit, suggesting that the discrepancies between the observed and predicted correlations are minimal. Meanwhile, the NFI compares the proposed model to a null model, with values closer to 1.0 indicating a better fit. These indices provide important benchmarks to assess the overall quality and reliability of the structural model in capturing the hypothesized relationships (Hair et al., 2023).

Table 4 Model Fit

	Saturated model	**Estimated model**
SRMR	0,058	0,058
NFI	0,947	0,947

Source: Processed data (2025)

The results of the model fit evaluation indicate that the structural model meets acceptable fit criteria. The SRMR value for both the saturated and estimated models is 0.058, which is below the recommended threshold of 0.08, suggesting a good fit between the observed and predicted data. Additionally, the NFI value is 0.947, which is close to the ideal value of 1.0, indicating that the proposed model performs significantly better than a null model. These findings confirm that the structural model is well-specified and adequately captures the underlying relationships among the variables.

To comprehensively evaluate the structural model, it is important to analyze both direct and indirect effects. Direct effects capture the immediate influence of one variable on another, while indirect effects reveal the mediated relationships through intervening constructs. This dual analysis allows for a deeper understanding of the pathways through which exogenous variables impact the endogenous outcomes, helping to validate the theoretical assumptions and clarify the causal structure within the model (Hair et al., 2023).

Table 5 Direct and Indirect Hypothesis Analysis

	Original Sample	**T Statistics**	**P Values**
Compensation (X1) -> Job Satisfaction (Z)	0,235	3,391	0,001
Competence (X2) -> Job Satisfaction (Z)	0,198	2,888	0,004
Work Environment (X3) -> Job Satisfaction (Z)	0,383	6,123	0,000
Compensation (X1) -> Employee Performance (Y)	0,195	2,798	0,000
Competence (X2) -> Employee Performance (Y)	0,146	2,942	0,003
Work Environment (X3) -> Employee Performance (Y)	0,158	3,054	0,002
Job Satisfaction (Z) -> Employee Performance (Y)	0,156	2,723	0,006
Compensation (X1) -> Job Satisfaction (Z) -> Employee Performance (Y)	0,337	4,867	0,007
Competence (X2) -> Job Satisfaction (Z) -> Employee Performance (Y)	0,431	5,089	0,003

Work Environment (X3) -> Job Satisfaction (Z) -> Employee Performance (Y)	0,360	4,489	0,001

Source: Processed data (2025)

The results of hypothesis testing reveal that compensation, competence, and work environment each have a positive and significant influence on job satisfaction and employee performance. Compensation has a significant effect on job satisfaction (p = 0.001 < 0.05, β = 0.235), indicating that fair and competitive compensation enhances employees' feelings of being valued, which increases satisfaction (Ritonga & Sipahutar, 2023). Similarly, competence significantly influences job satisfaction (p = 0.004 < 0.05, β = 0.198), demonstrating that employees with higher skill levels and expertise tend to feel more confident and satisfied at work (Sumerdana & Heryanda, 2021). The work environment also shows a significant effect on job satisfaction (p = 0.000 < 0.05, β = 0.383), where a supportive and safe workplace contributes to positive emotional states and improved morale (Lawren & Ekawati, 2023). Furthermore, compensation (p = 0.000, β = 0.195), competence (p = 0.003, β = 0.146), and work environment (p = 0.002, β = 0.158) each positively influence employee performance, which aligns with findings by Lestari & Febrian (2024), Yanti et al. (2022), and Saputra & Fernos (2023), respectively. These relationships indicate that when employees are fairly compensated, well-equipped, and work in a conducive environment, they are more motivated and capable of delivering optimal performance.

Moreover, job satisfaction is found to significantly mediate the relationships between compensation (p = 0.007, β = 0.337), competence (p = 0.003, β = 0.431), and work environment (p = 0.001, β = 0.360) with employee performance. This suggests that not only do these factors directly impact performance, but they also exert indirect effects by first enhancing job satisfaction. A satisfying work experience fosters greater loyalty, motivation, and commitment, which in turn leads to improved performance outcomes (Marlius & Melaguci, 2024). These findings are supported by prior research indicating that compensation, competence, and work environment each indirectly affect employee performance through job satisfaction (Salim et al., 2022; Mahendra et al., 2024; Wahyudi et al., 2021). Hence, job satisfaction plays a vital role as a mediating variable, strengthening the link between workplace conditions and employee output, and should be a focal point in organizational development strategies.

Conclusions and Suggestions

This study concludes that compensation, competence, and work environment have a positive and significant effect on job satisfaction and employee performance at PT. Indo Graha Utama. Job satisfaction also acts as an effective mediating variable in strengthening the relationship between these variables and employee performance. Based on these findings, several recommendations can be made to improve employee performance at PT. Indo Graha Utama, namely: Improving the quality, quantity, timeliness, and effectiveness of work through regular technical training and job assignments that align with individual capabilities. Enhancing job satisfaction through meaningful job assignments, fair compensation, transparent promotion opportunities, and strong managerial support. Developing employee competencies through investment in continuous professional development, emphasizing adaptability to organizational changes, and maintaining high standards of quality and productivity. Optimizing the physical and non-physical work environment through safe, ergonomic, and well-maintained facilities, as well as promoting healthy interpersonal relationships and a positive organizational culture.

Thus, this study contributes to the understanding of the role of compensation, competence, and work environment in improving employee job satisfaction and performance, and provides practical recommendations for improving employee performance at PT. Indo Graha Utama.

Reference

Affandi, R. R., & Atmaja, H. E. (2023). Pengaruh Motivasi dan Lingkungan Kerja Terhadap Kinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Mediasi (PT Big Konstruksi). Jurnal Riset Manajemen Dan Ekonomi (JRIME), 1(2), 91-104.

Afandi. 2018. Manajemen Sumber Daya Manusia (Teori, Konsep dan Indikator). Nusa Media. Yogyakarta.

Dessler, G. (2020). Human Resource Management (16th ed.). New York: Pearson. Education.

Edy Sutrisno, (2019). Manajemen Sumber Daya Manusia. Cetak ke sebelas. Prananda Media Group, Jakarta.

Hasibuan, H. M. (2019). Manajemen Sumberdaya Manusia. Jakarta: Bumi. Aksara.

Hair Jr, J., Hair Jr, J. F., Sarstedt, M., Ringle, C. M., & Gudergan, S. P. (2023). Advanced issues in partial least squares structural equation modeling. saGe publications.

Imam Ghozali, & Karlina Aprilia Kusumadewi. (2023). Partial least squares, konsep Teknik dan aplikasi menggunakan program smart PLS 4.0 untuk penelitian empiris (8th ed.). penerbit yoga pratama.

Lawren, C., & Ekawati, S. (2023). Pengaruh motivasi kerja, kompensasi dan lingkungan kerja terhadap kepuasan kerja karyawan PT TSA di Bogor. Jurnal Manajerial Dan Kewirausahaan, 5(1), 149-158.

Lestari, E., & Febrian, W. D. (2024). Pengaruh disiplin kerja, motivasi, dan kompensasi terhadap kinerja karyawan (Studi pada PT Billy Indonesia). Jurnal Manajemen Dan Bisnis Madani, 6(1).

Mahendra, I. K., Saddewisasi, W., & Sulistyawati, A. I. (2024). Pengaruh Budaya Kerja, Kompetensi, dan Komitmen Organisasi terhadap Kinerja Karyawan dengan Kepuasan Kerja sebagai Variabel Intervening pada PT. Atalian Global Service di SMC RS Telogorejo. Indo-Fintech Intellectuals: Journal of Economics and Business, 4(4), 1467-1484.

Marlius, D., & Melaguci, R. A. (2024). Pengaruh Kepemimpinan Transformasional Dan Kepuasan Kerja Terhadap Kinerja Karyawan PT Semen Padang Departement Sumber Daya Manusia. Jurnal Bina Bangsa Ekonomika, 17(2), 1168-1180.

Nitisemito. 2019. Manajemen Sumber Daya Manusia. Edisi Ketiga. Ghalia. Indonesia, Jakarta.

Ritonga, S., & Sipahutar, R. (2023). Pengaruh Gaya Kepemimpinan Dan Kompensasi Terhadapkinerja Karyawan Dengan Kepuasan Kerja Sebagai Variabel Intervening Pada Pt Hilon Medan. Jurnal Manajemen dan Bisnis, 78-91.

Robbins. (2019). Manajemen Sumber Daya Manusia, PT. Sinar. Abadi, Jakarta.

Rivai, Veithzal. (2020). Manajemen Sumber Daya Manusia untuk Perusahaan dari Teori ke Praktek. Cetakan Pertama. Jakarta

Saputra, D., & Fernos, J. (2023). Pengaruh Motivasi Dan Lingkungan Kerja Terhadap Kinerja Pegawai Di Ar Risalah Kota Padang. Jurnal Publikasi Ilmu Manajemen, 2(2), 62-74.

Sugiyono. 2023. Metode Penelitian Kuantitatif, Kualitatif, dan R&D. Bandung. Alfabeta.

Salim, E., Kirana, K. C., & Welsa, H. (2022). Analisis Pelatihan dan Kompensasi terhadap Kinerja Karyawan Melalui Kepuasan Kerja Sebagai Variabel Intervening pada PT. Anugrah Harapan Nusantara. J-MAS (Jurnal Manajemen dan Sains), 7(1), 157-164.

Sedarmayanti. (2020). Sumber Daya Manusia dan Produktivitas Kerja. Cetakan kedua. Bandung: CV. Mandar Maju.

Sinambela. (2018). Manajemen Sumber Daya Manusia: Membangun Tim Kerja Yang. Solid Unuk Meningkatkan Kinerja.

Wahyudi, K., Ruslan, M., & Chahyono, C. (2021). Pengaruh komitmen organisasi dan lingkungan kerja terhadap kinerja pegawai melalui kepuasan kerja pada kantor pemerintah kecamatan Camba kabupaten Maros. Indonesian Journal of Business and Management, 3(2), 81-88.

Yanti, R., Fikri, K., & Nofirda, F. A. (2022). Pengaruh gaya kepemimpinan dan kompetensi terhadap kinerja karyawan di PT. Felousa Trimedika Indonesia (studi kasus pada PT. Felousa Trimedika Indonesia). ECOUNTBIS: Economics, Accounting and Business Journal, 2(2), 377-386.