



The Influence of Financial Department Employee Satisfaction on Budget Efficiency Performance with Work Motivation as an Intervening Variable at Gunung Jati Hospital, Cirebon City

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Abstract

Budget efficiency is crucial for the financial sustainability and service quality of public healthcare institutions. This study examines the influence of employee satisfaction on budget efficiency performance in the Financial Department of Gunung Jati Regional Hospital, Cirebon City, with work motivation as an intervening variable. Utilizing an explanatory research design, data were collected from 42 financial department employees through questionnaires, employing a 5-point Likert scale. The study also incorporated secondary financial data to strengthen the analysis. Multiple regression and path analysis, conducted using SPSS and AMOS software, revealed a significant positive relationship between employee satisfaction and budget efficiency performance, with work motivation playing a mediating role. Findings indicate that higher employee satisfaction enhances work motivation, which in turn improves budget efficiency. These results highlight the importance of implementing policies that enhance job satisfaction and motivation, such as optimizing benefits, career development programs, and performance-based incentives. The study contributes to the existing literature on financial and human resource management in public healthcare settings and provides practical recommendations for improving budget performance at regional hospitals in Indonesia.

Keywords : Employee satisfaction, budget efficiency performance, financial management, work motivation.

1. Introduction

Gunung Jati Regional Hospital (RSD Gunung Jati) is a vital healthcare institution operating as a Regional Public Service Agency (BLUD) in Cirebon city (Zaid, Indrianto, & Hantoro, 2021). As a BLUD, the hospital is expected to demonstrate efficiency and effectiveness in financial management (Irwandy et al., 2020; Rahmattullah, Sari, & Armaini, 2024), in accordance with regulations such as Law No. 1 of 2004 on State Treasury and Government Regulation No. 74 of 2012. However, the 2023 budget report reveals that RSD Gunung Jati failed to meet its expenditure target, achieving only IDR 282,766,997,030 out of the targeted IDR 293,467,742,094. This indicates low budget efficiency, which could negatively impact the quality of healthcare services (Akinleye, McNutt, Lazariu, & McLaughlin, 2019; Irwandy &

Sjaaf, 2018). Therefore, this study aims to identify factors influencing budget efficiency, particularly related to employee satisfaction and work motivation.

Employee satisfaction is a key factor influencing work motivation and employee performance (Sanjaya & Indrawati, 2023). Herzberg's Two-Factor Theory explains that job satisfaction is influenced by motivators such as recognition and achievement (Alrawahi, Sellgren, Altouby, Alwahaibi, & Brommels, 2020), as well as hygiene factors like working conditions and company policies. Additionally, Vroom's Expectancy Theory and Adams' Equity Theory emphasize the importance of intrinsic motivation and perceptions of fairness in enhancing employee performance (Lee & Raschke, 2016). Previous studies, such as those by Bakotić (2016) has shown that job satisfaction and work motivation significantly influence employee performance, particularly in the healthcare sector. These findings support the importance of examining the relationship between employee satisfaction, work motivation, and budget efficiency at RSD Gunung Jati.

This research is highly urgent because low budget efficiency can hinder the quality of healthcare services at RSD Gunung Jati. By exploring factors such as employee satisfaction and work motivation, this study is expected to provide practical solutions for improving budget preparation performance. Furthermore, this research introduces novelty by integrating work motivation as an intervening variable to understand the mechanism through which employee satisfaction affects budget efficiency. This approach has not been widely explored in the context of regional hospitals in Indonesia, making this study a potential contributor to the literature on financial and human resource management.

The objectives of this study are to determine the influence of employee satisfaction on work motivation and budget efficiency performance, as well as the role of work motivation as an intervening variable at RSD Gunung Jati. Specifically, this research aims to: (1) analyze the effect of employee satisfaction on work motivation, (2) examine the effect of employee satisfaction on budget efficiency performance, (3) evaluate the impact of work motivation on budget efficiency performance, and (4) identify the mediating role of work motivation in the relationship between employee satisfaction and budget efficiency performance.

The benefits of this research encompass both theoretical and practical aspects. Theoretically, this study is expected to enrich the literature on motivation and job satisfaction theories, particularly in the healthcare sector. Practically, the research can provide recommendations for improving employee satisfaction and motivation, which in turn can enhance budget efficiency and the overall performance of RSD Gunung Jati. Additionally, the findings can serve as a basis for developing more effective human resource management policies and training programs, as well as identifying areas for improvement in the hospital's financial management.

2. Research Method

This study employs an explanatory research design to examine the causal relationship between employee satisfaction (independent variable), budget efficiency performance (dependent variable), and work motivation (intervening variable) at the Financial Department of Gunung Jati Regional Hospital in Cirebon City. The research adopts a survey method, utilizing questionnaires distributed to all 42 employees in the financial department. The questionnaire is designed to measure employee satisfaction, work motivation, and budget efficiency performance using a 5-point Likert scale. Data collection is conducted online via Google Forms to ensure efficiency and accessibility. The study also incorporates secondary data, such as financial reports and performance documents, to provide additional context and support the primary data analysis.

Data analysis involves several stages, including validity and reliability tests, classical assumption tests (normality, multicollinearity, and heteroscedasticity), and hypothesis testing using multiple regression analysis and path analysis with SPSS and AMOS software. The Sobel test is applied to assess the mediating role of work motivation in the relationship between employee satisfaction and budget efficiency performance. The study ensures data quality by conducting validity tests using Pearson’s correlation coefficient and reliability tests using Cronbach’s alpha, with a threshold of 0.70 for acceptable reliability.

The research is conducted over four months, from March to July 2024, at the Financial Department of Gunung Jati Regional Hospital. The study’s findings are expected to provide actionable insights for improving employee satisfaction, work motivation, and budget efficiency, contributing to the hospital’s overall performance and financial management. By combining quantitative data from surveys with qualitative insights from secondary documents, this research aims to offer a comprehensive understanding of the factors influencing budget efficiency in a public healthcare setting.

3. Results and Discussion

3.1 Demographic and Descriptive Analysis

3.1.1 Respondents' Demographic Data

This study involved 42 employees from the Finance Department of Gunung Jati Regional Hospital in Cirebon City. The demographic data include age, education, and years of service, summarized in the following table:

Table 1. Respondents’ Demographic Data

Demographics	Category	Frequency	Percentage (%)
Age	24 - 27 years	6	14.3
	28 - 33 years	26	61.9
	34 - 41 years	10	23.8

Education	Bachelor's (S1)	29	69.0
	Master's (S2)	13	31.0
Years of Service	1 - 3 years	3	7.1
	3 - 5 years	10	23.8
	> 5 years	29	69.0

Source: Primary Data, 2024

The majority of respondents are aged 28-33 years (61.9%), with a bachelor's degree (69.0%) being the most common educational background. Regarding years of service, most employees have worked for more than 5 years (69.0%).

3.1.2 Descriptive Analysis of Variables

This study analyzed three main variables: employee satisfaction, work motivation, and budget preparation efficiency performance. A summary of the analysis is presented in the following table:

Table 2. Descriptive Analysis of Employee Satisfaction, Work Motivation, and Budget Preparation Efficiency Performance

Variable	Indicator	Mean	Std. Deviation	Category
Employee Satisfaction	X.1	3.64	1.078	High
	X.2	3.36	1.206	Moderate
	X.3	3.88	0.803	High
	X.4	4.07	0.745	High
	X.5	4.05	0.731	High
	X.6	4.17	0.730	High
	X.7	4.19	0.634	High
	X.8	4.38	0.582	Very High
	X.9	4.17	0.660	High
	X.10	4.19	0.707	High
	X.11	4.17	0.730	High
	X.12	4.17	0.730	High
Work Motivation	Z.1	3.98	1.199	High
	Z.2	4.12	0.993	High
	Z.3	4.45	0.861	Very High
	Z.4	4.14	0.926	High
Budget Preparation Efficiency Performance	Y.1	3.29	1.597	Moderate
	Y.2	3.76	1.226	High
	Y.3	4.50	0.917	Very High
	Y.4	4.00	1.059	High

Source: Primary Data, 2024

The results indicate that employee satisfaction, work motivation, and budget preparation efficiency performance are generally rated high to very high by respondents. The highest mean in employee satisfaction (X.8 = 4.38, Very High) suggests that benefits play a crucial role in employee satisfaction. In work motivation,

the highest mean ($Z.3 = 4.45$, Very High) indicates that efficient resource utilization is a key motivator. Meanwhile, in budget preparation efficiency performance, the highest mean ($Y.3 = 4.50$, Very High) reflects a strong perception of well-managed budgeting processes.

3.2 Instrument Testing Results

The validity test in this study employs the Pearson product-moment correlation by comparing the r calculated value with the r table value at a degree of freedom ($df = n-2$). If r calculated is greater than r table, the item is considered valid. With a sample size of 42 respondents, the r table value at a 5% significance level is 0.304.

The reliability test was conducted using the Cronbach's Alpha method. A variable is considered reliable if the Cronbach's Alpha value exceeds 0.60. The following table presents the results of the validity and reliability tests for the satisfaction, work motivation, and budget performance variables.

Table 3. Validity and Reliability Test Results

Variable	Indicator	R Calculated	R Table	Cronbach's Alpha	Decision
Satisfaction	X.1	0.728**	0.304	0.948	Valid & Reliable
	X.2	0.608**	0.304		Valid & Reliable
	X.3	0.798**	0.304		Valid & Reliable
	X.4	0.928**	0.304		Valid & Reliable
	X.5	0.935**	0.304		Valid & Reliable
	X.6	0.887**	0.304		Valid & Reliable
Work Motivation	Z.1	0.915**	0.304	0.935	Valid & Reliable
	Z.2	0.915**	0.304		Valid & Reliable
	Z.3	0.934**	0.304		Valid & Reliable
	Z.4	0.896**	0.304		Valid & Reliable
Budget Performance	Y.1	0.789**	0.304	0.676	Valid & Reliable
	Y.2	0.767**	0.304		Valid & Reliable
	Y.3	0.684**	0.304		Valid & Reliable
	Y.4	0.599**	0.304		Valid & Reliable

Source: Processed Data (2024)

Based on the validity test results, all indicators of satisfaction, work motivation, and budget performance variables have *r calculated* values greater than 0.304, indicating that all items in this research instrument are valid.

The reliability test results show that the *Cronbach's Alpha* value for the satisfaction variable is 0.948, for the work motivation variable is 0.935, and for the budget performance variable is 0.676. All values exceed the minimum threshold of 0.60, meaning that all variables are considered reliable. Thus, this research instrument can be used to measure the predetermined variables consistently and accurately.

3.3 Classical Assumption Test

3.3.1 Normality Test Result

The normality test in this study uses the Shapiro-Wilk test because the sample size is less than 50.

Table 4. Normality Test Results

Tests of Normality	Kolmogorov-Smirnov ^(a)			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Satisfaction	0.110	42	0.200*	0.967	42	0.252
Budget Performance	0.168	42	0.004	0.951	42	0.068
Work Motivation	0.147	42	0.023	0.955	42	0.095

Note: This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Based on the normality test results, the significance values (*Sig.*) for the satisfaction variable, budget efficiency performance, and work motivation are 0.252, 0.068, and 0.095, respectively. Since all variables have a significance value greater than 0.05, it can be concluded that the research model follows a normal distribution.

3.3.2 Multicollinearity Test Result

The multicollinearity test is used to identify the presence of a high correlation between two or more independent variables in a regression model. In regression analysis, collinearity can cause difficulties in understanding the effect of independent variables on the dependent variable due to the existence of a perfect linear relationship among some or all independent variables.

Table 5. Multicollinearity Test

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Satisfaction	0.864	1.158
Work Motivation	0.864	1.158

a. Dependent Variable: Budget Performance

Source: Processed Data (2024)

Based on the multicollinearity test results, the satisfaction and work motivation variables have a Tolerance value of 0.864, which is greater than 0.10, and a VIF

(Variance Inflation Factor) value of 1.158, which is less than 10. Therefore, it can be concluded that the model does not have multicollinearity issues.

3.3.3 Glejser Heteroscedasticity Test Result

Table 6. Glejser Heteroscedasticity Test

Model	Unstandardized Coefficients		Standardized Coefficients		Sig.
	B	Std. Error	Beta	t	
1 (Constant)	2.607	1.545		1.687	0.100
Satisfaction	-0.082	0.089	-0.155	-0.915	0.366
Work Motivation	0.030	0.029	0.175	1.032	0.308

Source: Processed Data (2024)

Based on the results in Table 6, all variables have a *Sig.* value greater than 0.05. Therefore, it can be concluded that there is no indication of heteroscedasticity in this study.

3.4 Linear Regression Analysis Results

3.4.1 Regression Analysis of Satisfaction on Work Motivation

The results of the simple linear regression analysis examining the effect of satisfaction on work motivation are presented in the following table:

Table 7. Simple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	8.150	3.335		2.444	0.019
Satisfaction	0.173	0.068	0.371	2.527	0.016

Dependent Variable: Work Motivation

Source: Processed Data, (2024)

Based on the regression equation obtained, the model can be interpreted as follows: The constant value of 8.150 indicates that if satisfaction (X) is zero, then work motivation (Z) will be 8.150. The coefficient value of satisfaction (X) is $b_1 = 0.173$, which is positive. This suggests that for every one-unit or 1% increase in satisfaction, work motivation increases by 0.173 or 17.3%, assuming other variables remain constant.

3.4.2 Regression Analysis of Satisfaction on Work Motivation

Table 8. Simple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	6.413	2.735		2.345	0.024
Satisfaction	0.463	0.158	0.407	2.927	0.006

Work Motivation	0.113	0.051	0.305	2.198	0.034
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Dependent Variable: Budget Performance

Source: Processed Data, (2024)

The regression equation obtained allows for the following interpretation: The constant value of 6.413 indicates that if satisfaction (X) and work motivation (Z) are both zero, then budget performance will be 6.413. The coefficient value of satisfaction (X) is $b_1 = 0.463$, which is positive. This means that for every one-unit or 1% increase in satisfaction, budget performance improves by 0.463 or 46.3%, assuming other variables remain unchanged. Similarly, the coefficient value of work motivation (Z) is $b_2 = 0.113$, also positive, indicating that for every one-unit or 1% increase in work motivation, budget performance increases by 0.113 or 11.3%, assuming other variables remain constant.

These findings suggest that both satisfaction and work motivation significantly contribute to improving budget performance efficiency. However, satisfaction has a stronger impact compared to work motivation, as indicated by the larger coefficient value. This implies that enhancing employee satisfaction could yield a more substantial improvement in budget performance than increasing motivation alone.

3.5 Hypothesis Testing Results

3.5.1 Partial t-Test for X on Z

The results of the simple linear regression analysis examining the effect of satisfaction on work motivation are presented in the following table:

Table 9. The Effect of X on Z

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	8.150	3.335	2.444	0.019	8.150
Satisfaction	0.173	0.068	0.371	2.527	0.016

Dependent Variable: Work Motivation

Source: Processed Data, (2024)

Based on the results presented in the table, the calculated t-value for the satisfaction variable (2.527) is greater than the t-table value (2.022), with a significance value of 0.016, which is below 0.05. This result indicates that satisfaction (X) has a significant effect on work motivation (Z).

3.5.2 Coefficient of Determination (R-Square)

The coefficient of determination (R^2) measures how much the independent variable can predict the changes in the dependent variable. A higher R^2 value indicates a greater ability of the dependent variable to predict variations in the independent variable. The results are displayed in the following table:

Table 10. The Coefficient of Determination of the Effect of X on Z

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
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1	.371 ^a	0.138	0.116	3.350
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Predictors: (Constant), Satisfaction
 Source: Processed Data (2024)

The R² value obtained is 0.138, meaning that satisfaction (X) accounts for 13.8% of the variations in work motivation (Z). The remaining 86.2% is influenced by other variables outside this regression model that were not examined in this study.

3.5.3 The Effect of X and Z on Y

Table 8. Simple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta	t	Sig.
(Constant)	6.413	2.735		2.345	0.024
Satisfaction	0.463	0.158	0.407	2.927	0.006
Work Motivation	0.113	0.051	0.305	2.198	0.034

Dependent Variable: Budget Performance
 Source: Processed Data, (2024)

The results indicate that the calculated t-value for the satisfaction variable (2.927) is greater than the t-table value (2.024), with a significance level of 0.006, which is below 0.05. This confirms that satisfaction (X) significantly affects budget performance efficiency (Y). Similarly, the calculated t-value for work motivation (2.198) is greater than the t-table value (2.024), with a significance level of 0.034, which is below 0.05. This leads to the conclusion that work motivation (Z) also significantly affects budget performance efficiency (Y).

3.5.4 Coefficient of Determination (R-Square)

Table 12. The Coefficient of Determination of the Effect of X and Z on Y

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.592 ^a	0.350	0.317	2.027

Predictors: (Constant), Work Motivation, Satisfaction
 Source: Processed Data (2024)

The obtained R² value is 0.350, meaning that satisfaction (X) and work motivation (Z) jointly influence budget performance (Y) by 35%. The remaining 65% is influenced by other variables not included in this regression model.

3.5.5 F-Test (Model Feasibility)

Table 13. F-Test Result

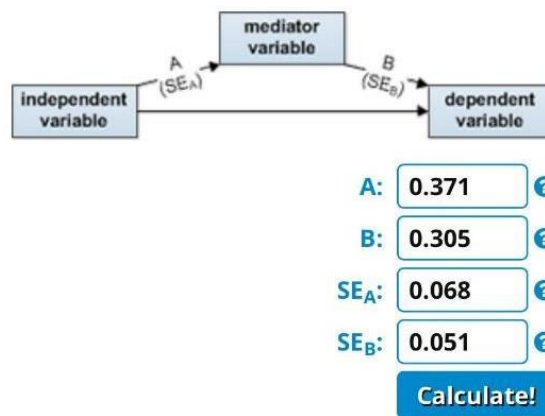
Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	86.267	2	43.133	10.500	.000b
Residual	160.209	39	4.108		
Total	246.476	41			

Dependent Variable: Budget Performance
 Predictors: (Constant), Work Motivation, Satisfaction
 Source: Processed Data (2024)

The statistical calculations indicate an F-value of 10.500, which is greater than the F-table value of 3.24, with a significance level of 0.000, which is below 0.05. This result confirms that the research model is deemed valid and suitable for explaining the relationship between the studied variables.

3.5.6 Sobel Test (Indirect Effect Analysis)

The coefficient of determination (R^2) measures how much the independent variable can



Source: Daniel Soper's Sobel Test Calculator

After performing the calculations using the Sobel Test Calculator, the computed t-value for the indirect effect was found to be 4.030, with a two-tailed significance level of 0.000.

Based on the results of the Sobel test, the t-value of the satisfaction variable (4.030) is greater than the critical t-value (2.024), and the significance level (0.000) is lower than 0.05. This leads to the rejection of the null hypothesis (H_0) and the acceptance of the alternative hypothesis (H_a). Therefore, it can be concluded that satisfaction (X) has a significant effect on budget efficiency performance (Y) through work motivation (Z).

3.6 Discussion

3.6.1 The Influence of Job Satisfaction on Work Motivation

The research findings indicate that job satisfaction has a significant influence on work motivation. This finding is supported by previous studies conducted by (Afifah & Musadieq, 2017). Employee satisfaction plays a crucial role in enhancing employee performance across various organizational environments (Nani Hartati Sihotang &

Asron Saputra, 2024). This is further reinforced by respondent feedback, where the highest mean value was found in indicator X.8, with a mean score of 4.38. The statement associated with this indicator, "*The benefits I receive meet my needs*," suggests that the benefits provided by Gunung Jati Regional Hospital in Cirebon are not merely an additional component beyond the basic salary but rather a form of support designed to fulfill essential needs in employees' lives.

Health benefits, for instance, allow employees to access necessary medical services without worrying about financial burdens. Additionally, transportation allowances help ease the daily commuting burden, making it more convenient and comfortable for employees to reach their workplace. Such facilities significantly contribute to employee well-being, which in turn enhances their overall performance at work. Moreover, various components such as salary, allowances, work-life balance, workload, and career development play a pivotal role in increasing employee satisfaction, thereby positively impacting employee motivation (Izharuddin & Susilo Hadi, 2024).

3.6.2 The Influence of Job Satisfaction on Budget Performance

The research findings also demonstrate that job satisfaction significantly influences budget performance. This conclusion aligns with findings from previous research conducted by (Putri & Nawatmi, 2024). Employee satisfaction plays a vital role in shaping both performance and efficiency in cost preparation within organizations (Pahlevi & Afnina, 2024). Respondent feedback further supports this conclusion, as indicator X.8 recorded the highest mean score of 4.38, corresponding to the statement, "*The benefits I receive meet my needs*."

This finding suggests that benefits designed to meet employees' needs directly contribute to increased job satisfaction. When employees perceive that the benefits they receive are sufficient to support their living expenses—whether in terms of healthcare, education, or other necessities—they tend to feel more valued and appreciated by their organization. Furthermore, these benefits significantly impact budget performance. Satisfied and motivated employees contribute to cost efficiency by reducing expenses related to recruitment, training, and onboarding of new employees. Therefore, investing in employee satisfaction becomes a strategic approach for organizations to enhance cost efficiency.

3.6.3 The Influence of Work Motivation on Budget Performance

The research findings further reveal that work motivation has a significant impact on budget performance. The highest mean score among respondents for the motivation variable was found in indicator Z.3, which corresponds to the statement, "*The budget is prepared with minimal resource utilization*."

This finding implies that employees at Gunung Jati Regional Hospital in Cirebon prepare budgets with the primary objective of minimizing resource usage, ensuring

that every company expenditure is both efficient and well-targeted. Minimizing resource utilization to achieve efficient expenditures is a critical aspect for organizations striving for long-term success (Szczerbak, 2022). Efficient resource management not only contributes to cost savings but also enhances an organization's competitiveness and sustainability (Juwita & Satria, 2017). Ultimately, by prioritizing resource efficiency and cost minimization, companies can ensure that each expenditure aligns with their strategic goals and contributes to overall success.

3.6.4 The Influence of Job Satisfaction on Budget Performance Through Work Motivation

The study also reveals that motivation mediates the influence of job satisfaction on budget performance. This finding is consistent with research conducted by Lie & Siagian (2018), which highlights the significant role of job satisfaction in improving budget efficiency through enhanced work motivation. When employees feel satisfied with their jobs – whether in terms of compensation or benefits provided by Gunung Jati Regional Hospital in Cirebon – their performance tends to improve.

Moreover, motivation encourages employees to work more effectively and efficiently with a high level of dedication. Motivated employees are more proactive in finding new ways to enhance productivity, reduce waste, and optimize the use of available resources. As a result, improved budget performance can be achieved, as motivated employees are more likely to minimize excessive resource usage and avoid errors that could lead to additional costs. Employees at Gunung Jati Regional Hospital in Cirebon tend to manage their time precisely and efficiently, reducing the need for corrections or additional work. Furthermore, high work motivation fosters creativity and innovation, ultimately leading to more efficient budget planning and execution.

4. Conclusion

The findings of this study conclude that employee satisfaction in the Finance Department of Gunung Jati Regional Hospital, Cirebon City, significantly influences budget efficiency performance, with work motivation acting as an intervening variable. The results show that employees generally perceive their satisfaction and motivation levels as high to very high, suggesting a strong relationship between these factors and budget preparation efficiency. The regression analysis confirms that increased employee satisfaction leads to higher work motivation, which, in turn, enhances budget performance. Additionally, the validity, reliability, and classical assumption tests confirm that the research model meets statistical requirements, ensuring the credibility of the findings.

Based on these results, it is recommended that the hospital management implement policies that further enhance employee satisfaction, particularly by optimizing benefits, career development opportunities, and a supportive work

environment. Strengthening motivation through performance-based incentives and professional development programs can also contribute to greater efficiency in budget preparation. Future research should consider expanding the sample size or incorporating additional variables to provide a more comprehensive understanding of the factors influencing budget performance in healthcare institutions.

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