

ISSN 2809-8501 (Online)

**UTSAHA (Journal of Entrepreneurship)**

<https://journal.ifpublisher.com/index.php/joe>

Vol. 2, Issue. 3, July 2023

[doi.org/10.56943/joe.v2i3.351](https://doi.org/10.56943/joe.v2i3.351)

---

## **The Effect of Compensation, Job Satisfaction and Motivation on Employee Performance at PT Laut Timur Utama, Aru Islands**

**Trudy Maryona Nussy**

[trudynusy@gmail.com](mailto:trudynusy@gmail.com)

Politeknik Negeri Ambon

### **ABSTRACT**

*Human resources have a crucial role. The existence of human resources has great potential in conducting company activities and their abilities can be maximised. Human resource management at PT Laut Timur Utama, Aru Islands always strives to improve employee performance in order to create efficient company productivity in the production process so as to reduce production costs and produce products at a low cost and affordable in the market. Many factors can affect the employee performance in the company, such as compensation, job satisfaction and motivation factors. Therefore, this research is conducted to determine the effect of compensation, job satisfaction and motivation on the employee performance at PT Laut Timur Utama, Aru Islands whether partial or simultaneous. The approach used in this research is quantitative with 40 respondents. In addition, the analysis model used is Multiple Linear Regression to determine the effect of independent variable on the dependent variable. Based on the results of the research, it indicates that compensation, job satisfaction and motivation have a significant effect both partially and simultaneously on employee performance of PT Laut Timur Utama, Aru Islands.*

**Keywords:** *Compensation, Job Satisfaction, Motivation, Employee Performance*

## INTRODUCTION

Corporate success planning depends on human resources that cannot be replaced and it affected to the company development in the future. Therefore, the company should improve the employee performance in creating the competitive advantage. The existence of human resources has great potential to conduct the company activities and maximizing their abilities. Thus, the potential of every human resource in the company must be utilized properly for achieving the optimal result. Moreover, the improvement of employee performance can be conducted through training, provide the compensation, good leadership style, conducive organizational culture, and internal and external motivation. In addition, compensation and motivation are the and company obligation in supporting the employee contribution in the company to achieve the determined goals. In controlling the employee performance to always consistent in doing their work, the company should be able to aware to its environment by provide the compensation, examine the job satisfaction of the employee itself, motivation, and other factors. Therefore, the manager should to pay attention to various factors that influence the employee performance in the company.

Performance is the result of work produced by employees in accordance with their role in organization (Nguyen et al., 2020). Employee performance is very important as an organization's efforts to achieve its goals. Therefore, the effective way to improve the employee performance capacity is to provide the compensation based on employee development. When the employee perception regarding the compensation program is fair can competitive, then the company are able to recruit new employee easily, retain and motivate them to improve their performance. This will resulting in producing goods at market-competitive prices. Then, the company is not only superior among its competitors, but it also able to survive, increase its profit and develop its business. Moreover, other factors that has a significant effect on the employee performance is job satisfaction. Job satisfaction is a comparison between employee expectations based on their obligation and the facilities provided by the company.

Another factor that can affect performance besides compensation and job satisfaction is motivation. Motivation according to Nguyen et al (2020), factors that encourage a person's behavior to conduct an activity which is expressed in the form of hard effort. The employee motivation will be very important in relation to achieve the goals, called productivity and efficiency. The fulfillment of welfare and good motivation will increase the employees' productivity and performance. According to Suyadi (2015) performance is the work result that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities to achieve the organizational goals legally, not violating the law and in accordance with morals and ethics.

According to Alianto and Anindita (2018) variables that can affect employee performance are work motivation, job satisfaction, organizational culture and leadership. While according to Amri et al (2021), variables that affect the performance and competitive advantage are organizational culture, motivation and commitment. According to Antonio and Safitri (2023), organizational culture affects motivation, job satisfaction and employee performance. Moreover, employee performance is influenced by job satisfaction, organizational commitment, by adding health and motivation variables as intervening variables (Wasnury et al., 2015).

PT Laut Timur Utama, Aru Islands is one of fish processing industry that has canning fish as its main product. In solving great challenges in business competition, the company should create a competitive advantage both in product management and human resource management in the company. Then, the management of PT Laut Timur Utama, Aru Islands, always strives to improve employee performance to create company productivity that able to conduct the production process efficiency that it will reduce the production costs. This resulting in producing low-cost products with affordable price that can compete in market. In addition, there are many factors influence the employee performance at PT Laut Timur Utama, Aru Islands, including compensation, job satisfaction and motivation.

The hypotheses proposed in this research are it is suspected that compensation, job satisfaction and motivation have a significant effect on employees performance of PT Laut Timur Utama, Aru Islands both partially and simultaneously. From the description above, this research was conducted to determine the effect of compensation, job satisfaction and motivation on employee performance of PT Laut Timur Utama, Aru Islands both partially and simultaneously.

## **LITERATURE REVIEW**

### **Employee Performance**

Performance in this research is respondent's assessment related to work performance of employees at PT Laut Timur Utama, Aru Islands, in conducting their duties and responsibilities. The indicators used to examines the employee performance are as follows:

1. Work quality, including accuracy, skill and output acceptance
2. Work quantity, including output volume and contribution
3. Supervision, including advice, direction or improvement
4. Attendance, including regularity, trustworthiness or reliability and punctuality
5. Conservation, including prevention of waste, damage, and equipment maintenance (Maryani et al., 2021).

**Compensation**

Compensation in this research is an assessment of respondents related to the compensation given by the company to employees at PT Laut Timur Utama, Aru Islands as a reward for the achievement both financial and non-financial (Hasibuan, 2016). The indicators used to examines the compensation variable including:

1. Financial compensation, such as salary and benefit.
2. Non-financial compensation, such as compliments from boss and working facilities (Laisa & Monoarfa, 2018).

**Job Satisfaction**

Job satisfaction in this research is an assessment of respondents related to feelings of attitude and the results of their work . The indicators used to examines the job satisfaction variable, such as salary, supervision, work group, and working conditions (Luthans, 2015).

**Motivation**

Motivation in this research is an encouragement that arises within the employees at PT Laut Timur Utama, Aru Islands to work in accordance with planned goals. The indicators used to examines motivation variables such following below:

1. Physiological needs, including the need for clothing, food, home and other physical needs;
2. Security, including the need for safety and protection against physical and emotional harm;
3. Social, including affection, sense of belongings, acceptance, and friendship;
4. Appreciation, including self-esteem, autonomy and achievement; and outward factors such as status, recognition and attention;
5. Self-Actualization, is encouragement to growth, maximizing the potential, and fulfilling personal needs (Palupi et al., 2023).

This research consists of 3 independent variables, including compensation, job satisfaction and motivation and 1 dependent variable, called employee performance.

**RESEARCH METHODOLOGY**

This research is quantitative research which was conducted at PT Laut Timur Utama, Aru Islands. Based on the form of research, this research is an association because it analyzes the effect of the independent variable on the dependent variable. The data used in this research are primary data from questionnaires that distributed to respondents, which were 40 respondents. From the data obtained, several tests were conducted, such as:

**Classical Assumption Test of Multiple Linear Regression**

The use of multiple linear regression as an analysis model requires the fulfillment of several basic assumptions, including:

1. Multicollinearity
2. Autocorrelation
3. Heteroscedasticity
4. Normality

**Analysis Model**

The analysis model used is multiple linear regression to determine the effect of independent variable on dependent variable. The multiple linear regression equation is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Description:

- $X_1$  : Compensation Variable  
 $X_2$  : Job Satisfaction Variable  
 $X_3$  : Motivation Variable  
 $Y$  : Employee Performance Variable  
 $\alpha$  : Intercept Coefficient (Constant)  
 $\beta$  : Regression Coefficient  
 $e$  : Distractor Error

**Hypothesis Test****Hypothesis I**

Hypothesis I with F test is to examine the regression coefficient (significance) meaning. The test through F test variance is by comparing  $F_{\text{count}}$  with  $F_{\text{table}}$  at  $\alpha = 0.05$

**Hypothesis II**

Furthermore, to test the second hypothesis is through the significance of influence for each variable using t test. The test through t test is conducted by comparing t count (observation) ( $t_n$ ) with  $t_{\text{table}}$  ( $t_t$ ) at  $\alpha = 0.05$ .

**RESULT AND DISCUSSION****Validity Test****Table 1.** Recapitulation of Validity Test Results for X<sub>1</sub>, X<sub>2</sub>, X<sub>3</sub> and Y Variables

No	Item	Product Moment Correlation	Sig.	r table n=40	Description
1	X1.1	0.363	0.000	0.312	Valid
2	X1.2	0.652	0.000	0.312	Valid
3	X1.3	0.752	0.000	0.312	Valid
4	X1.4	0.467	0.000	0.312	Valid
5	X1.5	0.459	0.000	0.312	Valid
6	X1.6	0.573	0.000	0.312	Valid
7	X1.7	0.764	0.000	0.312	Valid
8	X1.8	0.723	0.000	0.312	Valid
9	X2.1	0.888	0.000	0.312	Valid
10	X2.2	0.780	0.000	0.312	Valid
11	X2.3	0.802	0.000	0.312	Valid
12	X2.4	0.390	0.004	0.312	Valid
13	X2.5	0.886	0.000	0.312	Valid
14	X2.6	0.847	0.000	0.312	Valid
15	X2.7	0.806	0.000	0.312	Valid
16	X2.8	0.540	0.000	0.312	Valid
17	X3.1	0.846	0.000	0.312	Valid
18	X3.2	0.785	0.000	0.312	Valid
19	X3.3	0.591	0.000	0.312	Valid
20	X3.4	0.598	0.000	0.312	Valid
21	X3.5	0.345	0.000	0.312	Valid
22	X3.6	0.579	0.000	0.312	Valid
23	X3.7	0.848	0.000	0.312	Valid
24	X3.8	0.697	0.000	0.312	Valid
25	Y1.1	0.385	0.000	0.312	Valid
26	Y1.2	0.688	0.000	0.312	Valid
27	Y1.3	0.315	0.000	0.312	Valid
28	Y1.4	0.656	0.000	0.312	Valid
29	Y1.5	0.790	0.000	0.312	Valid
30	Y1.6	0.577	0.000	0.312	Valid
31	Y1.7	0.443	0.000	0.312	Valid
32	Y1.8	0.554	0.000	0.312	Valid

Source: Processed Data using SPSS (2022)

### Reliability Test

Based on calculation results of the questionnaire reliability, the recapitulation of the reliability test results are as follows:

**Table 2.** Recapitulation of Reliability Test Results for X<sub>1</sub>, X<sub>2</sub> and Y Variables

Variable	Alpha Cronbach	Description
X <sub>1</sub> (Compensation)	0.744	Reliable
X <sub>2</sub> (Job Satisfaction)	0.888	Reliable
X <sub>3</sub> (Motivation)	0.814	Reliable
Y (Performance)	0.711	Reliable

Source: Processed Data using SPSS (2022)

### Classical Assumption Test

#### Multicollinearity Test

**Table 3.** Multicollinearity Test

Variable	Value		Status
	Tolerance	VIF	
Compensation (X <sub>1</sub> )	0.306	3.263	Multicollinearity-free
Job Satisfaction (X <sub>2</sub> )	0.406	2.463	
Motivation (X <sub>3</sub> )	0.248	4.029	

Source: Processed Data using SPSS (2022)

The table above indicates that the tolerance value > 0.1 and the variance inflation factor value is smaller than 10, this means that independent variables in this research are unaffected by classic assumption of multicollinearity.

#### Autocorrelation Test

**Table 4.** Autocorrelation Test

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.878 <sup>a</sup>	.771	.752	1.98162	1.830

Source: Processed Data using SPSS (2022)

a. Predictors: (Constant), X<sub>3</sub>, X<sub>2</sub>, X<sub>1</sub>

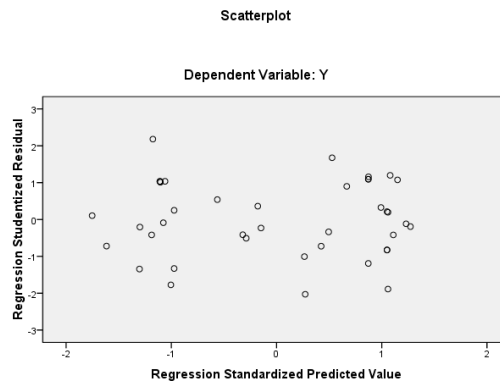
b. Dependent Variable: Y

The results of Durbin Watson test show a value of 1,830 and the table value uses a significance value of 0.05 (5%). The number of research samples (n) is 40

and the number of dependent variables (k) is 3. Then, it is obtained  $dl = 1.34$  and  $du = 1.66$ , if  $du < dw < 4 - du$  ( $1.66 < 1,830 < 2.34$ ), it can be concluded that there is no autocorrelation.

**Heterocedacity Test**

The heteroscedasticity test in this research was conducted by observing the distribution of plots on Scater plot graph as shown below:

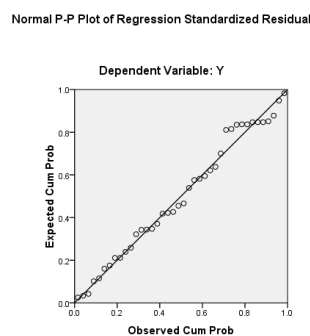


**Figure 1.** Heterocedacity Test Results  
Source: Processed Data using SPSS (2022)

The figure above shows that plots distribution on the graph has a wavy pattern, widening and the plot spreads above and below the number 0 on Y axis. It means that all research variables used in this research are unaffected by the assumption of heteroscedasticity.

**Normality Test**

The normality test in this research was conducted by observing the plots distribution on P-P Plot graph as shown below:



**Figure 2.** Normality Test Results  
Source: Processed Data using SPSS (2022)



The picture above shows that plot-plot pattern is around the diagonal line of PP Plot Graph, this pattern indicates that the data from each variable in this research is normally distributed, or unaffected by the assumption of data normality.

**Hypothesis Testing**

**Table 5.** Recapitulation of Multiple Linear Regression Analysis

Independent Variable	Regression Coefficient	t-count	Probability (Sig.t)
Compensation (X <sub>1</sub> )	0.249	2.260	0.030
Job Satisfaction (X <sub>2</sub> )	0.176	2.434	0.020
Motivation (X <sub>3</sub> )	0.243	2.038	0.049
Constant	11.889		
F count	40.356		
Adjusted R <sup>2</sup>	0.752		
R	0.771		
Dependent Variable (Y) Performance			

Source: Processed Data by Researcher (2022)

From the table above, multiple linear regression equations can be made as follows:

$$Y = 11.889 + 0.249X_1 + 0.176X_2 + 0.243X_3 + e$$

Description:

a = 11,889, is a constant number that shows the value of Y variable when the independent variable is considered zero, means without being influenced by independent variable, including compensation (X<sub>1</sub>), job satisfaction (X<sub>2</sub>), motivation (X<sub>3</sub>), and the amount of performance (Y) is 11,889.

b<sub>1</sub> = 0.249 is the magnitude of regression coefficient from independent variable (X<sub>1</sub>), which means that each increase it has a tendency to improve the dependent variable (Y) (performance) by 0.249. It means that other independent variables (X<sub>2</sub>) are constant.

b<sub>2</sub> = 0.176 is the immensity of regression coefficient of independent variable (X<sub>2</sub>) of job satisfaction, which means that every increase in it has a tendency to increase the dependent variable (Y) (performance) by 0.176. It means that other independent variables (X<sub>1</sub> and X<sub>3</sub>) are constant.

b<sub>3</sub> = 0.243 is the immensity of regression coefficient of independent variable X<sub>3</sub> (motivation), which means that increase in it has a tendency to increase the dependent variable (Y) (performance) by 0.243. It means that other independent variables (X<sub>1</sub> and X<sub>2</sub>) are constant.

From the regression above, it can be examined how the independent variables (compensation, job satisfaction and motivation) affecting in dependent variable employee performance). From three independent variables (compensation, job

satisfaction and motivation) used in this research, the independent variable  $X_1$  (compensation) is the independent variable that has a dominant influence compared to other independent variables ( $X_2$  and  $X_3$ ). This can be explained from the immensity of regression coefficient of independent variable  $X_1$  (0.249) which is bigger than regression coefficient of other independent variables.

### **F-Test (Hypothesis Testing I)**

The results of data analysis using SPSS 18.0 For Windows program was presented in following table:

**Table 6.** ANOVA Table of Data Analysis Results  
**ANOVA<sup>b</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	475.409	3	158.470	40.356	.000 <sup>a</sup>
Residual	141.366	36	3.927		
Total	616.775	39			

a. Predictors: (Constant),  $X_3$ ,  $X_2$ ,  $X_1$

b. Dependent Variable: Y

The first hypothesis test suspected that compensation, job satisfaction and motivation affects the employee performance used F-test. The F-test is conducted by comparing  $F_{count}$  with  $F_{table}$  at the level  $\alpha = 0.05$ . Based on table 6, it can be concluded that  $F_{count}$  of 40.356 > from  $F_{table}$  at df level: 3 : 36 of 2.84. Then  $F_{count} > F_{table}$  that means the influence of compensation, job satisfaction and work motivation simultaneously has a significant influence on employee performance of PT. Laut Timur Utama, Aru Islands can be accepted or tested at real level  $\alpha = 0.05$ .

### **T-test (Hypothesis II Testing)**

T-test is used to examine the partial effect of independent variable on dependent variable by comparing calculated t value with the  $t_{table}$  value at real level  $\alpha = 0.05$ .

### **Compensation ( $X_1$ )**

The results of regression analysis obtained a  $T_{count}$  value of 2.260 while the  $T_{table}$  value is 1.684. Thus  $T_{count} > T_{table}$  means that compensation has a significant effect on employee performance. The results of this research support the research conducted by Ganta (2014) which states that compensation has a significant effect on employee performance. The results of this research indicate that the compensation provided by the company based on employee's work influences the employee performance. Thus, in order to improve employee performance, the

company should more pay attention to the compensation given to employees in accordance with the employees' duties and responsibilities.

### **Job Satisfaction ( $X_2$ )**

From the regression analysis, it obtained a  $T_{count}$  value of 2.434 and  $T_{table}$  value is 1.684. It means that job satisfaction has a significant effect on employee performance. The results of this research is in line with the research conducted by Darmawati and Indartono (2015) which states that job satisfaction has a direct and significant effect on employee performance. In addition, this result indicates that the organization's ability to fulfill the employee expectations has an impact on employee performance. Moreover, it requires the company to identify the employee's need and fulfill their expectation based on employee's duties and responsibilities.

### **Motivation ( $X_3$ )**

The results of regression analysis obtained a  $T_{count}$  value of 2.038 and  $T_{table}$  value is 1.684. It means that motivation has a significant effect on employee performance. This results is in line with the research conducted by Ismajli et al (2015) which states that motivational factors have a positive and significant effect on performance. Moreover, this result indicates that motivation is one of the factors that can influence employee performance since the encouragement within the employee themselves to conduct their task and responsibility will affect the employee performance, both in quality and quantity. Then, the company should more concern to factors that able to increase the employee motivation for they are able to perform their duties properly, one of them is fulfilling the employee needs that caused them feel appreciated and guaranteed.

Based on the results of F test, it can be concluded that compensation ( $X_1$ ), job satisfaction ( $X_2$ ) and work motivation ( $X_3$ ) have a significant effect on employee performance (Y) simultaneously. Moreover, the results of T test show that compensation ( $X_1$ ), job satisfaction ( $X_2$ ), motivation ( $X_3$ ) partially has a significant effect on the employee performance of PT. Laut Timur Utama, Aru Islands Regency.

**Coefficient of Determination (R<sup>2</sup>)****Table 7.** Coefficient of Determination  
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.878 <sup>a</sup>	.771	.752	1.98162	1.830

a. Predictors: (Constant), X<sub>3</sub>, X<sub>2</sub>, X<sub>1</sub>

b. Dependent Variable: Y

Source: Processed Data by Researcher (2022)

The coefficient of determination R Square is 0.771 which shows that variations in employee performance are explained by compensation, job satisfaction, motivation with 77.1%, while 22.9% is explained by external variables of this research model such as leadership, organizational culture, welfare and work discipline.

**CONCLUSION AND SUGGESTION****Conclusion**

PT Laut Timur Utama, Aru Islands is one of fish processings industries whose main product is fish canning. In responding to major challenges in business competition, the company must create a competitive advantage both in product management and human resource management in the company. Therefore, the management of PT Laut Timur Utama, Aru Islands, always attempts to improve employee performance in order to create company productivity that is able to make the production process efficient to reduce production costs. This leads to quality products with affordable prices and able to compete in the market. In addition, there are many factors that affect employee performance at PT Laut Timur Utama, Aru Islands, including compensation, job satisfaction and motivation. Based on the research results, it can be concluded that compensation, job satisfaction and motivation have a significant effect on employee performance of PT Laut Timur Utama, Aru Islands both partially and simultaneously.

**Suggestion**

In improving the employee performance, it required to be more concern regarding the compensation based on employee's duties and responsibilities. Moreover, it is necessary by the company to identify the employee needs and expectation for they are able to conduct their work properly. Then, increasing the employee's motivation can be conducted through fulfilling the employee's expectation towards the company.

This research limits the research scope by only analyzing the effect of compensation, job satisfaction and motivation on employee performance at PT. Laut Timur Utama, Aru Islands. Then, it is hope for future research for examine the factors that can influence the employee performance with a different composition of independent variables with more complex objects.

## REFERENCES

- Alianto, A., & Anindita, R. (2018). The Effect of Compensation and Work Life Balance on Work Satisfaction Mediated By Work Stress. *International Journal of Business and Management Invention (IJBMI)*, 7(5), 79–87. [https://www.ijbmi.org/papers/Vol\(7\)5/Version-4/L0705047987.pdf](https://www.ijbmi.org/papers/Vol(7)5/Version-4/L0705047987.pdf)
- Amri, A., Ramadhi, & Ramdani, Z. (2021). Effect of Organization Commitment, Work Motivation and Work Discipline on Employee Performance (Study at PT. PLN (Persero) P3b Sumatera UPT Padang). *International Journal of Educational Management and Innovation*, 2(1). <https://doi.org/https://doi.org/10.12928/ijemi.v2i1.3183>
- Antonio, G. R., & Safitri, E. (2023). The Influence of Business Environment and Organizational Culture on Management Accounting Information System. *UTSAHA (Journal of Entrepreneurship)*, 2(1).
- Darmawati, A., & Indartono, S. (2015). Pengaruh Kepuasan Kerja Terhadap Organizational Citizenship Behavior dengan Komitmen Organisasi sebagai Variabel Mediasi. *Jurnal Ilmu Manajemen*, 12(2). <https://doi.org/http://dx.doi.org/10.21831/jim.v12i2.11749>
- Ganta, V. C. (2014). Motivation in the workplace to improve the employee performance. *International Journal of Engineering Technology, Management and Applied Sciences*, 2(6), 221–230.
- Hasibuan, M. S. P. (2016). *Manajemen Sumber Daya Manusia* (Edisi Revi). Bumi Aksara.
- Ismajli, N., Zekiri, J., Qosja, E., & Krasniqi, I. (2015). The Importance of Motivation Factors on Employee Performance in Kosovo Municipalities. *Journal of Public Administration and Governance*, 5(1), 23. <https://doi.org/10.5296/jpag.v5i1.7082>
- Laisa, F. Z., & Monoarfa, V. (2018). Pengaruh Motivasi terhadap Produktivitas Kerja Karyawan pada PT. Primarindo Kencana. *JAMBURA: Jurnal Ilmiah Manajemen Dan Bisnis*, 1(2), 180–190. <https://ejurnal.ung.ac.id/index.php/JIMB/article/download/7010/2172>
- Luthans, F. (2015). *Organizational Behavior: An Evidence Based Approach* (12th Editi). McGraw-Hill.
- Maryani, Y., Entang, M., & Tukiran, M. (2021). The Relationship between Work

Motivation, Work Discipline and Employee Performance at the Regional Secretariat of Bogor City. *International Journal of Social and Management Studies*, 2(2), 1–16.

Nguyen, P. T., Yandi, A., & Mahaputra, M. R. (2020). Factors that Influence Employee Performance: Motivation, Leadership, Environment, Culture Organization, Work Achievement, Competence and Compensation (A Study of Human Resource Management Literature Studies. *DIJDBM: Dinasti International Journal of Digital Business Management*, 1(4), 645–662.

Palupi, D. A. P., Cahjono, M. P., & Suprayitno. (2023). The Effect of Leadership, Organizational Climate, and Employee Motivation of PT Delta Merlin Dunia Textile VII. *UTSAHA (Journal of Entrepreneurship)*, 2(1), 1–14.

Prawirosentono, S., & Primasari, D. (2015). *Manajemen Sumberdaya Manusia Kinerja & Motivasi Karyawan: Membangun Organisasi Kompetitif Era Perdagangan Bebas Dunia*. BPFE.

Wasnury, R., Ningsih, D. S., & Samad, A. (2015). Pengaruh Kepemimpinan dan Lingkungan Kerja terhadap Kinerja Pegawai pada Dinas Bina Marga dan Sumber Daya Air Serta Dinas Cipta Karya dan Tata Ruang Kabupaten Kuantan Singingi. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 2(1).