

Available Online to <https://jurnal.untag-sby.ac.id/>**JMM17: Jurnal Ilmu Ekonomi dan Manajemen**

S3 Accredited SK No. 72/E/KPT/2024

Journal page is available to
<https://jurnal.untag-sby.ac.id/index.php/jmm17/index>

The Effect of Business Ethics, Work Ethic, Remuneration, and Employee Engagement on Corporate Reputation in Public Plantation Companies Mediated by Job Satisfaction

*Suwandi**Universitas Pancasakti Tegal, Tegal, Indonesia***email: "suwandi@upstegal.ac.id"*

ARTICLE INFO

Article history:

Received: 24 January 2020

Revised: 30 April 2020

Accepted: 2 December 2020

Available online xxx

Keywords: [Key word heading]

Business Ethics;

Work Ethic;

Remuneration;

Company reputation.

IEEE style in citing this article:

Suwandi (2024) " The Effect of Business Ethics, Work Ethic, Remuneration, and Employee Engagement on Corporate Reputation in Public Plantation Companies Mediated by Job Satisfaction," *JMM17: Jurnal Ilmu Ekonomi dan Manajemen*, vol. 11, no. 02, pp. 102-113

ABSTRACT

This study investigates the relationship between business ethics, work ethic, remuneration, and corporate reputation in publicly listed plantation companies using quantitative methods. The research sample consisted of 100 randomly selected employees. Data analysis was conducted using the Partial Least Square (PLS) technique. The results showed that business ethics, work ethic, and remuneration have a significant relationship with corporate reputation. Strong business ethics practices, positive work ethic, and fair remuneration contribute positively to corporate reputation. However, business ethics and remuneration have no significant influence on job satisfaction, while work ethic and employee engagement have a significant positive influence on job satisfaction. Job satisfaction, in turn, has a significant positive influence on corporate reputation. Job satisfaction is also able to mediate the relationship between work ethic and employee engagement with corporate reputation, but cannot mediate the relationship between business ethics and remuneration with corporate reputation. These findings highlight the importance of enhancing a culture of business ethics, strengthening work ethic and fair remuneration policies in improving corporate image. Practical implications include emphasizing these practices to strengthen the company's position in the market and gain greater support from stakeholders.

2024 JMM17: Jurnal Ilmu Ekonomi dan Manajemen (Journal of Economic and Management Science) with CC BY NC SA license.

1. Introduction

In the era of globalization, which is characterized by increasingly fierce competition, corporate reputation is one of the most valuable and decisive assets for the long-term success of a company. A good reputation not only reflects the credibility and integrity of the company, but also becomes a determining factor in attracting investment, retaining customers, and maintaining good relationships

with stakeholders (Kartika et al., 2019). In the midst of changing market dynamics, listed plantation companies are no exception to the importance of maintaining a good reputation as an integral part of their business strategy (Arif & Anggraeni, 2023).

Publicly listed plantation companies play an important role in the global economy by providing vital products such as palm oil, rubber, tea, and other agricultural products. However, along with the economic benefits offered, the plantation industry is often faced with complex challenges, including environmental, social, and economic issues. Therefore, maintaining a good reputation is crucial for the operational sustainability and growth of plantation companies (Tandana et al., 2022).

Corporate reputation is an important aspect that can be influenced by various factors, including business ethics (Khotimah, 2018). Research shows that corporate reputation has a significant positive effect on the company's business performance (Widiastuty, 2023). In addition, the disclosure of Islamic Corporate Social Responsibility (ICSR) in the financial statements also has a significant positive impact on corporate reputation (Arifin & Wardani, 2016). The implementation of business ethics, especially Islamic business ethics, can also affect customer loyalty to the company (Wardani & Ridlwan, 2022). This shows that aspects of business ethics not only affect the internal company but also the company's relationship with customers. In addition, corporate reputation also affects investor reactions, where a good reputation can have a significant positive impact on investor reactions to the company (Jao et al., 2020). Research also shows that appearance structure can make a positive contribution to corporate reputation (Jao, 2021). In the context of the influence of business ethics on corporate reputation, it is important to pay attention to other factors such as Corporate Social Responsibility (CSR) and investment risk. Research shows that CSR and investment risk can also affect corporate reputation, with profitability as a variable that mediates the relationship (Agustina et al., 2023). Thus, it can be concluded that business ethics has a significant role in influencing corporate reputation. By implementing good business ethics, companies can strengthen their reputation, influence customer loyalty, investor reactions and overall business performance.

Work ethic has a significant impact on corporate reputation. Some of the factors that influence corporate reputation include compliance with government regulations, the company's code of ethics, management's treatment of employees, company operations, and the company's response to environmental issues (Kuncoro, 2021). In addition, corporate reputation is also influenced by online trust, where an increase in online trust can significantly improve corporate reputation (Nurbaiti et al., 2021). Other research shows that a company's positive reputation can affect employee job satisfaction because it creates a sense of pride for employees who work for the company (Setyoastuti & Saragih, 2021). In addition, company reputation also acts as a mediating variable in the relationship between employer branding and job application interest, where a good company reputation can increase applicants' interest in joining the company (Indra & Widoatmodjo, 2021); (Ekhsan & Fitri, 2021)). Company reputation also has a positive influence on interest in applying for a job (Indra & Widoatmodjo, 2021). In addition, company reputation also affects employee morale (Prasetya et al., 2021). Research also shows that auditor reputation can affect the quality and strength of the company's financial statements and have an impact on tax management in the company (Muslimah & Pohan, 2022) (Fahreza, 2019)). Thus, a good work ethic can help build a positive company reputation, which in turn can affect various aspects of the company such as employee satisfaction, applicant interest, morale, and the quality of financial statements. Therefore, it is important for companies to pay attention to work ethic as part of a strategy to improve their corporate reputation.

Employee remuneration can have a significant impact on corporate reputation. Research shows that social security has a positive and significant influence on employee morale, which in turn can affect employee performance (Prasetya et al., 2021). In addition, corporate reputation can also be influenced by other factors such as service quality and corporate social responsibility (CSR) ((Ilyas et al., 2022); (Afifah et al., 2021). Regarding company reputation, there are several aspects that need to be considered to improve it, such as product or service quality, customer service, employee experience, and customer satisfaction. In addition, a positive company reputation can also have an impact on employee job satisfaction and create a sense of pride for employees (Setyoastuti & Saragih, 2021). Apart from

remuneration, other factors such as corporate social responsibility (CSR) can also affect employee performance. Studies by Hamdani and Awatara show that corporate social responsibility and organizational commitment can affect employee performance (Hamdani & Mawardi, 2018). Thus, corporate strategies in managing employee remuneration, maintaining corporate reputation, and engaging employees in CSR activities can equally affect employee performance and overall corporate reputation.

Previous research has highlighted various factors that can affect a company's reputation in publicly listed plantation companies. One of them is business ethics, where the company's ethical standards and code of conduct can be the foundation in building a good reputation (Nova & Martdianty, 2021). In addition, employee work ethic also plays an important role in influencing a company's reputation, as research shows that work ethic can have a positive impact on employee performance (Hadiansyah & Yanwar, 2017). In addition, employee remuneration or compensation is also an important factor in influencing a company's reputation. Previous research shows that adequate compensation can improve employee performance. In this context, it is important to consider how factors such as employee competence and compensation can interact to influence employee performance and ultimately company reputation (Afifah et al., 2021).

Factors such as business ethics, work ethic, remuneration and employee engagement have been recognized as important elements that contribute to the formation of a company's reputation. Business ethics encompass the principles of morality and integrity that guide a company's behavior in interactions with various stakeholders. A strong work ethic reflects an organizational culture that encourages productivity, professionalism and responsibility. Meanwhile, fair remuneration and good employee engagement policies can motivate and maintain employee loyalty, which in turn can improve company performance.

While the importance of these factors is recognized, there is still a need to understand more deeply how the interaction between business ethics, work ethic, remuneration and employee engagement affects corporate reputation, particularly in the context of publicly listed plantation companies. Therefore, this study aims to investigate the influence of these factors on corporate reputation in the context of the plantation industry, as well as to explore potential implications for managerial practices and corporate policies. With a better understanding of these dynamics, it is expected that plantation companies can optimize their strategies in building and maintaining a strong and sustainable reputation.

2. Method

This research is included in descriptive quantitative research. Sugiyono, (2017) says that, research methods are basically scientific characteristics to get data with specific purposes and uses. The method used in the quantitative approach. According to Sarstedt et al., (2020) said that descriptive research is research that uses observations, interviews or questionnaires regarding the current situation, regarding the subject being studied. Through questionnaires and so on we collect data to test hypotheses or answer a question. Through this descriptive research, the researcher will describe what actually happened about the current situation under study.

This research was conducted at a publicly listed plantation company. The sampling technique in this study was random sampling so that in this study the research sample was obtained from 100 employees of open companies such as:

1. PT Astra Agro Lestari Tbk - AALI
2. Andira Agro Tbk - ANDI
3. PT Eagle High Plantations Tbk - BWPT
4. PT Cisadane Sawit Raya Tbk - CSRA
5. PT Dharma Satya Nusantara Tbk - DSNG

The data analysis technique in this study uses Partial Least Square (PLS). PLS is a Structural Equation Modeling (SEM) equation model with a variance-based or component-based structural equation modeling approach. According to Sarstedt et al., (2020), the purpose of PLS-SEM is to develop

theory or build theory (prediction orientation). PLS is used to explain whether there is a relationship between latent variables (prediction). PLS is a powerful analysis method because it does not assume current data with certain scale measurements, small sample size (Hair et al., 2019).

Validity and Reliability Test

Validity and reliability tests are carried out to ensure that the measurements used are accurate and reliable (valid and reliable). Validity and reliability testing can be seen in:

First, Convergent Validity is a metric assessed in relation to the correlation between item/component scores and construct scores, as seen in the standard loading factor which describes the magnitude of the correlation between each measured item and its construct. If correlated Individual reflex measurements are said to be high if > 0.7 .

Second, discriminant validity is a measurement model with a reflection index that is assessed based on cross-loading measures and constructs. Discriminant validity, namely comparing the root mean square of variance (AVE) extracted, a tool is declared valid if its AVE value is > 0.5 .

Third, Composite reliability is a measure of a structure that can be seen in terms of latent variable coefficients. In this measurement, if a value of > 0.70 is reached, the construction can be said to have high reliability.

Fourth, Cronbach's Alpha is a reliability test designed to strengthen composite reliability results. A variable can be declared reliable if the Cronbach's alpha value is > 0.7 .

Instrument Testing

Uji Instrumen	Uji yang digunakan
Uji Validitas	Convergent Validity AVE
Uji Reliabilitas	Cronbach Alpha Composite Reliability

R Square Test

The R-square of the dependent construct is used to analyze the effect of specific independent variables on the dependent latent variable, which displays the magnitude of the effect.

Inner Model Analysis

Inner Model Analysis, also known as Structural Modeling, is a technique for predicting causal relationships between model variables. Hypotheses are tested during inner model analysis in Smart PLS testing. The t-statistic values and probability values can be shown in evaluating the hypotheses. The t-statistic used to test the hypothesis using the statistical value is 1.96 for 5 percent alpha, while the beta score is used to determine the direction of influence of the relationship between variables. The criteria for acceptance / rejection of the hypothesis are

$H_a = t\text{-statistic} > 1.96$ with p-values < 0.05 .

$H_0 = t\text{-statistic} < 1.96$ with p-values > 0.05 .

3. Results and Discussion

Validity Test

Validity test is used to measure whether a questionnaire is valid or not. In this study, validity testing was carried out using convergent validity and AVE. Validity uses convergent validity where the measurement model with indicator reflection is assessed based on the correlation between item score / component score calculated by PLS. individual reflection measures are said to be high if they correlate more than 0.7 with the construction being measured. However, according to Chin (1998) in Ghazali (2008) for early stage research from the development of a loading scale of 0.5 to 0.6 is considered sufficient.

Table 1. Validity Test Results

	BUSINESS ETHICS	WORK ETHIC	JOB SATISFACTION	EMPLOYEE INVOLVEMENT	REMUNERATION	COMPANY REPUTATION
EB1	0.815					
EB2	0.824					
EB3	0.884					
EB4	0.893					
EB5	0.861					
EK1		0.838				
EK2		0.725				
EK3		0.793				
KK1			0.829			
KK2			0.832			
KK3			0.750			
KK4			0.865			
KK5			0.812			
PK1				0.879		
PK2				0.713		
PK3				0.856		
R1					0.892	
R2					0.893	
R3					0.911	
R4					0.850	
R5					0.761	
RP1						0.872
RP2						0.840
RP3						0.808
RP4						0.775

Source: Processed by Researchers (2024)

Based on the results of testing the validity of the instrument, it is known that of the 25 indicators, all indicators in this study are valid, so that in this study all indicators are used.

Reliability Test

This study uses 2 types of reliability tests, namely the Cronbach Alpha test and the Composite Reliability Test. Cronbach Alpha measures the lowest value (lowerbound) reliability. The data is declared reliable if the data has a Cronbach alpha value > 0.7. Composite reliability measures the true reliability value of a variable. Data is declared to have high reliability if it has a composite reliability score > 0.7.

Table 2. Reliability Test Results

	Cronbach's Alpha	Composite Reliability	Keterangan
BUSINESS ETHICS	0.909	0.932	Reliabel
WORK ETHIC	0.707	0.829	Reliabel
JOB SATISFACTION	0.876	0.910	Reliabel

EMPLOYEE INVOLVEMENT	0.762	0.859	Reliabel
REMUNERATION	0.914	0.936	Reliabel
COMPANY REPUTATION	0.842	0.895	Reliabel

Source: Processed by Researchers (2024)

The test results show that all instruments are declared reliable with Cronbach Alpha and Composite reliability scores > 0.7.

Convergent Validity Test after modification

The following is a picture of the calculation results of the SEM PLS model after the indicators that do not meet the loading factor value requirements are removed, in the picture it can be seen that the loading factor value of the indicators on each variable is not below 0.6, so the analysis is continued in the Discriminant Validity test.

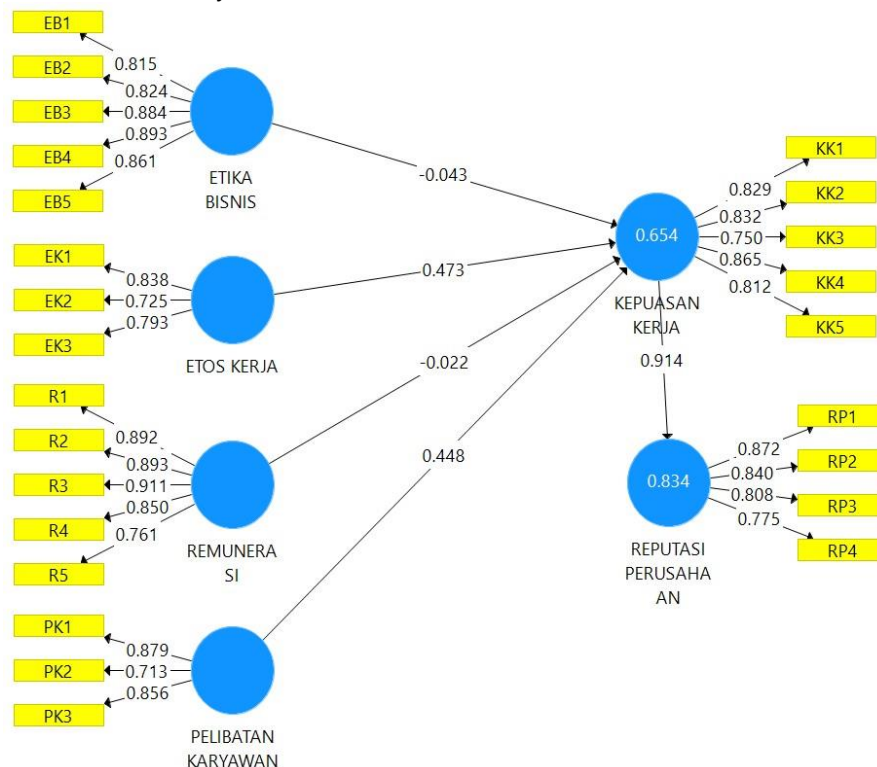


Figure 1. Convergent Validity Test after modification

R-Square Test

The R-Square Coefficient determination (R-Square) test is used to measure how much the endogenous variable is influenced by other variables. Based on data analysis conducted through the use of the smartPLS program, the R-Square value is obtained as shown in the following table:

Table 3. R-Square Test Results

	R Square	R Square Adjusted
JOB SATISFACTION	0.654	0.639
COMPANY REPUTATION	0.834	0.833

Source: Processed by Researchers (2024)

Based on the test results, the R-Square score for Job Satisfaction is 0.639, which means that Corporate Reputation is influenced by Business Ethics, Work Ethic, Remuneration and Employee Engagement by 63.9% and 36.1% others are influenced by variables that have not been explained in this study. the R-Square score for Corporate Reputation is 0.833, which means that Corporate Reputation is influenced by Job Satisfaction by 83.3% and 16.7% others are influenced by variables that have not been explained in this study.

Inner Model Analysis

Testing the hypothesis can be seen through the t-statistic value and probability value. For hypothesis testing using statistical values, for alpha 5% by comparing t count with t table. So that the criteria for acceptance or rejection of the hypothesis are H0 rejected if t-statistic > t count. To reject / accept the hypothesis using probability, Ha is accepted if the p value is <0.05.

Table 4. Phat Test Results

	ORIGINAL SAMPLE (O)	SAMPLE MEAN (M)	STANDARD DEVIATION (STDEV)	T STATISTICS (O/STDEV)	P VALUES
BUSINESS ETHICS -> JOB SATISFACTION	-0.043	-0.022	0.146	0.297	0.766
WORK ETHIC -> JOB SATISFACTION	0.473	0.450	0.160	2.954	0.003
JOB SATISFACTION -> REPUTATION PERUSAHAAN	0.914	0.913	0.017	54.127	0.000
EMPLOYEE ENGAGEMENT -> JOB SATISFACTION	0.448	0.457	0.128	3.507	0.000
REMUNERATION -> JOB SATISFACTION	-0.022	-0.022	0.089	0.253	0.800
BUSINESS ETHICS -> JOB SATISFACTION -> COMPANY REPUTATION	-0.040	-0.020	0.133	0.298	0.766
WORK ETHIC -> JOB SATISFACTION -> COMPANY REPUTATION	0.432	0.411	0.147	2.930	0.004
EMPLOYEE ENGAGEMENT -> JOB SATISFACTION -> COMPANY REPUTATION	0.409	0.418	0.118	3.459	0.001
REMUNERATION -> JOB SATISFACTION -> COMPANY REPUTATION	-0.020	-0.020	0.081	0.253	0.800

Source: Processed by Researchers (2024)

Discussion

The Effect of Business Ethics on Job Satisfaction

The results of hypothesis testing have an influence between Business Ethics on Job Satisfaction, this is indicated that the p-value value is 0.766, which is greater than 0.05. As well as a t-Statistic value of 0.297 which is smaller than 1.659 and a beta score of -0.043. So that from the explanation above it will show that Business Ethics does not have a significant effect on Job Satisfaction.

(Wardani & Ridlwan, 2022) which states that the role of business ethics, especially Islamic business ethics, can also affect customer loyalty to the company. which the results of this study contradict what is stated by (Wardani & Ridlwan, 2022).

The Effect of Work Ethic on Job Satisfaction

The results of hypothesis testing have an influence between Work Ethic on Job Satisfaction, this is indicated that the p-value is 0.003, which is smaller than 0.05. As well as a t-Statistic value of 2.954 which is greater than 1.659 and a beta score of 0.473. So that from the explanation above it will show that Work Ethic has a significant positive effect on Job Satisfaction.

Work ethic has a significant impact on corporate reputation. Some of the factors that influence corporate reputation include compliance with government regulations, the company's code of ethics, management's treatment of employees, company operations, and the company's response to environmental issues (Kuncoro, 2021). So that the results of this study are in line with those stated by Kuncoro (2021).

Effect of Remuneration on Job Satisfaction

The results of hypothesis testing have an influence between remuneration on job satisfaction, this is indicated that the p-value is 0.800, which is greater than 0.05. As well as a t-Statistic value of 0.253 which is smaller than 1.659 and a beta score of -0.022. So that from the explanation above it will show that Remuneration does not have a significant effect on Job Satisfaction.

Effect of Employee Involvement on Job Satisfaction

The results of hypothesis testing have an influence between Employee Engagement on Job Satisfaction, this is indicated that the p-value is 0.000 which is smaller than 0.05. As well as a t-Statistic value of 3.507 which is greater than 1.659 and a beta score of 0.448. So that from the explanation above it will show that Employee Involvement has a significant positive effect on Job Satisfaction.

The Effect of Job Satisfaction on Company Reputation

The results of hypothesis testing have an influence between Job Satisfaction on Company Reputation, this is indicated that the p-value value is 0.000, which is smaller than 0.05. As well as a t-Statistic value of 54.127 which is greater than 1.659 and a beta score of 0.914. So that the explanation above will show that Job Satisfaction has a significant positive effect on Company Reputation.

The Effect of Business Ethics on Company Reputation Mediated by Job Satisfaction

The results of testing the Job Satisfaction hypothesis can mediate between the influence of Business Ethics on Corporate Reputation, this is indicated that the p-value value is 0.766, which is greater than 0.05. As well as the t-Statistic value of 0.298 which is smaller than 1.659. So that the explanation above will show that Job Satisfaction cannot mediate the relationship between Business Ethics and Corporate Reputation.

The Effect of Work Ethic on Company Reputation Mediated by Job Satisfaction

The results of testing the Job Satisfaction hypothesis can mediate between the effect of Work Ethic on Company Reputation, this is indicated that the p-value value is 0.004 which is smaller than 0.05. As well as the t-Statistic value of 2.930 which is smaller than 1.659. So that the explanation above will show that Job Satisfaction can mediate the relationship between Work Ethic and Company Reputation.

The Effect of Remuneration on Company Reputation Mediated by Job Satisfaction

The results of testing the Job Satisfaction hypothesis can mediate between the effect of Remuneration on Company Reputation, this is indicated that the p-value is 0.766, which is greater than 0.05. As well as the t-Statistic value of 0.253. So that the explanation above will show that Job Satisfaction cannot mediate the relationship between Remuneration and Corporate Reputation.

The Effect of Employee Engagement on Company Reputation Mediated by Job Satisfaction

The results of hypothesis testing Job Satisfaction can mediate between the effect of Employee Engagement on Corporate Reputation, this is indicated that the p-value is 0.001 which is smaller than 0.05. As well as the t-Statistic value of 3.459 which is greater than 1.659. So that from the explanation above it will show that Job Satisfaction cannot mediate the relationship between Employee Engagement and Corporate Reputation.

4. Conclusions

Based on the results of research conducted on 100 employees of publicly listed companies, the results show that Business Ethics has no significant effect on Job Satisfaction, Work Ethic has a significant positive effect on Job Satisfaction, Remuneration has no significant effect on Job Satisfaction, Employee Engagement has a significant positive effect on Job Satisfaction, Job Satisfaction has a significant positive effect on Corporate Reputation. The results of this study also show that Job Satisfaction cannot mediate the relationship between Business Ethics to Corporate Reputation, Job Satisfaction can mediate the relationship between Work Ethic to Corporate Reputation, Job Satisfaction cannot mediate the relationship between Remuneration to Corporate Reputation, and Job Satisfaction cannot mediate the relationship between Employee Engagement to Corporate Reputation.

5. References

- [1] Afifah, N., Astuti, S. W. W., & Irawan, D. (2021). PENGARUH CORPORATE SOCIAL RESPONSIBILITY (CSR) DAN REPUTASI PERUSAHAAN TERHADAP NILAI PERUSAHAAN. EKUITAS (Jurnal Ekonomi Dan Keuangan). <https://doi.org/10.24034/j25485024.y2021.v5.i3.4644>
- [2] Agustina, L., Nurmalasari, E., & Astuty, W. (2023). Corporate Social Responsibility Dan Risiko Investasi Terhadap Reputasi Perusahaan Dengan Profitabilitas Sebagai Variabel Intervening. Owner. <https://doi.org/10.33395/owner.v7i1.1218>
- [3] Arif, M. E., & Anggraeni, R. (2023). Strategi Bisnis. Universitas Brawijaya Press.
- [4] Arifin, J., & Wardani, E. A. (2016). Islamic corporate social responsibility disclosure, reputasi, dan kinerja keuangan: Studi pada bank syariah di Indonesia. Jurnal Akuntansi Dan Auditing Indonesia, 20(1), 38.
- [5] Butarbutar, B. (2019). PERANAN ETIKA BISNIS DALAM BISNIS. Jurnal Ilmu Manajemen Terapan. <https://doi.org/10.31933/jimt.v1i2.77>
- [6] Damanik, M. (2021). ARTIKEL PENGARUH KEPEMIMPINAN, MOTIVASI, DAN REMUNERASI TERHADAP BUDAYA KERJA DAN PENINGKATAN KINERJA PEGAWAI DI LINGKUNGAN DIREKTORAT JENDERAL PAJAK KPP PRATAMA PEMATANG SIANTAR. JURNAL MANAJEMEN PENDIDIKAN DAN ILMU SOSIAL. <https://doi.org/10.38035/jmpis.v2i1.441>
- [7] Dan Sri, Y., & Yosepha, Y. (2023). Peningkatan Kinerja Melalui Pengembangan Sumber Daya Manusia. Prosiding SEMANIS : Seminar Nasional Manajemen Bisnis.
- [8] Ekhsan, M., & Fitri, N. (2021). Pengaruh employer branding terhadap minat melamar pekerjaan dengan reputasi perusahaan sebagai variabel mediasi. Jurnal Ekonomi Bisnis, Manajemen Dan Akuntansi (JEBMA), 1(2), 97–107.
- [9] Fahreza, F. (2019). PENGARUH KOMPENSASI MANAJEMEN DAN REPUTASI AUDITOR TERHADAP MANAJEMEN PAJAK DI PERUSAHAAN PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA. TEKUN: Jurnal Telaah Akuntansi Dan Bisnis. <https://doi.org/10.22441/tekun.v8i1.5525>
- [10] Gilman, Saputra, Lubis, Azahara, Yulanda, & Riofita. (2023). Pengaruh Kompensasi Terhadap Kepuasan Kerja Dan Kinerja Karyawan. Jurnal Administrasi Bisnis S1 Universitas Brawijaya.
- [11] Hadiansyah, A., & Yanwar, R. P. (2017). Pengaruh Etos Kerja Terhadap Kinerja Karyawan PT. AE. JURNAL AL-AZHAR INDONESIA SERI HUMANIORA. <https://doi.org/10.36722/sh.v3i2.204>

- [12] Hair, J. F., Risher, J. J., Sarstedt, M., & Ringle, C. M. (2019). When to use and how to report the results of PLS-SEM. In *European Business Review*. <https://doi.org/10.1108/EBR-11-2018-0203>
- [13] Hamdani, M. Y., & Mawardi, M. K. (2018). Pengaruh viral marketing terhadap kepercayaan konsumen serta dampaknya terhadap keputusan pembelian. *Jurna Administrasi Bisnis*.
- [14] Heriyanti, S. S., & Nasim, A. (2023). Pengaruh Lingkungan Kerja, Kompensasi dan Kepuasan Kerja Terhadap Retensi Karyawan. *Jurnal Pelita Manajemen*.
- [15] Ilyas, M., Mian, R. U., & Suleman, M. T. (2022). Economic policy uncertainty and firm propensity to invest in corporate social responsibility. *Management Decision*. <https://doi.org/10.1108/MD-06-2021-0746>
- [16] Indra, I. R., & Widoatmodjo, S. (2021). Analisa Strategi Employer Branding terhadap Minat Melamar Kerja. *Jurnal Manajemen Bisnis Dan Kewirausahaan*. <https://doi.org/10.24912/jmbk.v5i4.12803>
- [17] Jao, R. (2021). PENGARUH KEPEMILIKAN TERKONSENTRASI DAN ASING TERHADAP REPUTASI PERUSAHAAN. *JAZ:Jurnal Akuntansi Unihaz*. <https://doi.org/10.32663/jaz.v4i1.2090>
- [18] Jao, R., Hamzah, D., Laba, A. R., & Mediaty, M. (2020). REPUTASI PERUSAHAAN DAN REAKSI INVESTOR (STUDI PADA PERUSAHAAN YANG TERDAFTAR DI BURSA EFEK INDONESIA). *SEIKO: Journal of Management & Business*. <https://doi.org/10.37531/sejaman.v3i2.597>
- [19] Kartika, C., Hidayat, F., & Krinala, E. (2019). Pengaruh Relationship Marketing, Komunikasi Pemasaran Dan Citra Perusahaan Terhadap Niat Perilaku Konsumen Melalui Kepuasan Pelanggan Pada Vasa Hotel Surabaya. *JMM17: Jurnal Ilmu ekonomi dan manajemen*, 6(02).
- [20] Khotimah, N. (2018). Engaruh Religiusitas, Kepercayaan, Citra Perusahaan, Dan Sistem Bagi Hasil Terhadap Minat Nasabah Menabung Dan Loyalitas Di Bank Syariah Mandiri (Studi Kasus Pada Nasabah Bank Syariah Mandiri Gresik. *JMM17: Jurnal Ilmu ekonomi dan manajemen*, 5(01).
- [21] Kristin, D., Marlina, E., & Lawita, N. F. (2022). Pengaruh Lingkungan Kerja, Stres Kerja, Beban Kerja Dan Kepuasan Kerja Terhadap Turnover Intention Karyawan. *Economics, Accounting and Business Journal*.
- [22] Kuncoro, A. R. (2021). KEPATUHAN PAJAK DAN REPUTASI PERUSAHAAN. *JURNAL PAJAK INDONESIA (Indonesian Tax Review)*. <https://doi.org/10.31092/jpi.v5i2.1415>
- [23] Lestari, S. P. P. (2021). Pengaruh Remunerasi, Kompetensi, Dan Motivasi Terhadap Kinerja Karyawan Dengan Budaya Organisasi Sebagai Variabel Moderating Pada Bank Syariah Indonesia Kc Semarang. In *Skripsi*.
- [24] Muslimah, I., & Pohan, H. T. (2022). PENGARUH OPINI AUDIT PERGANTIAN MANAJEMEN AUDIT FEE DAN REPUTASI AUDITOR TERHADAP AUDITOR SWITCHING. *Jurnal Ekonomi Trisakti*. <https://doi.org/10.25105/jet.v2i2.14996>
- [25] Nofitasari, T., & Prasetyo, A. (2021). Pengaruh Budaya Organisasi, Lingkungan Kerja, dan Etos Kerja Terhadap Kepuasan Kerja. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*. <https://doi.org/10.32639/jimmba.v3i4.899>
- [26] Nova, S. D., & Martdianty, F. (2021). PENGARUH LOVE OF MONEY DAN RELIGIOSITAS TERHADAP PERILAKU ETIS (STUDI PADA KARYAWAN MUSLIM DI SEKTOR PERBANKAN). *Jurnal Aplikasi Bisnis Dan Manajemen*. <https://doi.org/10.17358/jabm.7.1.98>
- [27] Nurbaiti, S., Zulkifli, Z., & Derriawan, D. (2021). Strategi Kualitas Pelayanan untuk Meningkatkan Reputasi Perusahaan. *Jurnal Ilmiah Mahasiswa Manajemen, Bisnis Dan Akuntansi (JIMMBA)*. <https://doi.org/10.32639/jimmba.v3i2.781>
- [28] Nurhandayani, A. (2022). Pengaruh Lingkungan Kerja, Kepuasan Kerja, dan Beban Kerja terhadap Kinerja. *JURNAL EKONOMI DAN BISNIS DIGITAL (EKOBIL)*. <https://doi.org/10.58765/ekobil.v1i2.65>
- [29] Nurjaya, N., Sunarsi, D., Effendy, A. A., Teriyan, A., & Gunartin, G. (2021). Pengaruh Etos Kerja Dan Disiplin Kerja Terhadap Kinerja Pegawai Pada Dinas Kehutanan Dan Perkebunan Kota Bogor. *JENIUS (Jurnal Ilmiah Manajemen Sumber Daya Manusia)*. <https://doi.org/10.32493/jjsdm.v4i2.9086>

- [30] Prasetya, I., Prasetyo, I., & Budiarto, W. (2021). PENGARUH REPUTASI PERUSAHAAN DAN KOMPENSASI JAMINAN SOSIAL TERHADAP KINERJA MELALUI SEMANGAT KERJA KARYAWAN PT. CIPTA MAPAN LOGISTIK SURABAYA. *Jurnal Mitra Manajemen*. <https://doi.org/10.52160/ejmm.v5i3.517>
- [31] Purba, M., Nasution, A. P., & Harahap, A. (2023). Pengaruh Kualitas Pelayanan, Kualitas Produk dan Reputasi Perusahaan terhadap Kepuasan Konsumen dengan Kepercayaan sebagai Variabel Moderasi. *Remik*. <https://doi.org/10.33395/remik.v7i2.12268>
- [32] Rahayu, B., & Ruhamak, M. D. (2017). Pengaruh Kepemimpinan, Insentif, Remunerasi Dan Motivasi Terhadap Kinerja Karyawan (Studi Kasus Pada Pt Industri Sandang Pangan Nusantara Cilacap). *Ekonika : Jurnal Ekonomi Universitas Kadiri*. <https://doi.org/10.30737/ekonika.v2i1.15>
- [33] Rizaldi, M. R., & Satyanegara, D. (2022). Pengaruh TQM Terhadap Kinerja Karyawan dimoderasi Sistem Penghargaan (Pegawai KPP Pratama Cilegon). *Mdp Student Conference (MSC) 2022*.
- [34] Sarstedt, M., Ringle, C. M., Cheah, J. H., Ting, H., Moisesescu, O. I., & Radomir, L. (2020). Structural model robustness checks in PLS-SEM. *Tourism Economics*. <https://doi.org/10.1177/1354816618823921>
- [35] Setyoastuti, P., & Saragih, E. H. (2021). Pengaruh Persepsi Karyawan atas Praktik Corporate Social Responsibility Perusahaan terhadap Komitmen Organisasional Karyawan. *Journal of Management and Business Review*. <https://doi.org/10.34149/jmbr.v18i2.297>
- [36] Siregar, M. Y. (2019). Pengaruh Kepemimpinan Dan Remunerasi Terhadap Prestasi Kerja Melalui Etos Kerja Pegawai Di Lingkungan Universitas Negeri. *Jurnal Manajemen Tools*.
- [37] Sugiyono. (2017). Metode Penelitian Bisnis (Pendekatan Kuantitatif, Kualitatif, Kombinasi dan R&D). In *Metodelogi Penelitian*.
- [38] Tandana, E. A., Yowa, E. K., & Manik, N. D. Y. (2022). Character education in forming student behavior: A viewpoint of christian religious education learning. *Didache: Jurnal Teologi Dan Pendidikan Kristen*, 3(2), 161–176.
- [39] Triwibowo, A., & Adam, M. A. (2023). Etika Bisnis Islam Dalam Praktek Bisnis Di Era Digital Ekonomi. *Margin: Jurnal Bisnis Islam Dan Perbankan Syariah*.
- [40] Wahid, L., Patimah, S., Subandi, S., & Makbulloh, D. (2023). STRATEGI ORGANISASI DALAM MENINGKATKAN KETERLIBATAN KARYAWAN DI MA PLUS KABUPATEN MESUJI. *PROFETIK: Jurnal Mahasiswa Pendidikan Agama Islam*. <https://doi.org/10.24127/profetik.v4i1.5066>
- [41] Wardani, Y. M., & Ridlwan, A. A. (2022). Penerapan Etika Bisnis Islam dalam membangun Loyalitas Pelanggan pada PT. Tanjung Abadi. *JESI (Jurnal Ekonomi Syariah Indonesia)*. [https://doi.org/10.21927/jesi.2022.12\(1\).37-52](https://doi.org/10.21927/jesi.2022.12(1).37-52)
- [42] Widiastuty, E. (2023). PERAN MEDIASI REPUTASI PERUSAHAAN PADA PENGARUH STRUKTUR TATAKELOLA TERHADAP KINERJA BISNIS PERUSAHAAN. *Jurnal Aplikasi Akuntansi*, 7(2), 433–448.