

The Influence of Workload, Incentives, and Work Environment on Employee Work Productivity at PT Wira Abadi Indonesia

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ABSTRACT

Purpose: The purpose of this study is to assess the influence of compensation and work motivation on the execution of job descriptions.

Research Method: A quantitative approach was employed. The study population consisted of all 35 permanent employees of PT. Wira Abadi Indonesia.

Results and Discussion: Based on the t-test results, the value for the Workload variable was 1.851; since this exceeds the t-table value of 1.661, it is concluded that the Workload variable influences employee work productivity.

Implications: The t-test value for the Incentives variable was 1.581; since this is lower than the t-table value of 1.661, it is concluded that the Incentives variable does not influence employee work productivity. The t-test value for the Work Environment variable was 2.285; since this exceeds the t-table value of 1.660, it is concluded that the Work Environment variable influences employee work productivity. The R-square value was 0.607.

Originality: This indicates that the combined contribution of the Workload, Incentives, and Work Environment variables to employee work productivity is 72.4%, with 27.6% attributable to other factors.

Keywords: workload; incentives; work environment; work productivity.

1. Introduction

The contemporary business environment is characterized by accelerating technological change, economic uncertainty, demographic shifts, and evolving social expectations. These developments have increased the pressure on organizations to adapt their structures, strategies, and operating practices while maintaining efficiency and competitiveness. Within this environment, human resource (HR) management has become increasingly important because organizational performance depends not only on technological capabilities and financial resources but also on the organization's ability to deploy and motivate its workforce effectively. Accordingly, HR practices that align employees' capabilities, responsibilities, and rewards with organizational objectives can constitute an important organizational mechanism for sustaining employee performance and productivity.

However, the effectiveness of HR management depends not merely on the availability of qualified employees but also on the extent to which organizations align employee competencies, job responsibilities, and reward systems. Misalignment among these elements may generate perceptions of inequity, weaken employee motivation, and reduce engagement with assigned tasks. Compensation

and incentive systems are particularly important in this regard because they can influence employees' willingness to exert effort and direct their behavior toward organizational objectives. Thus, employee productivity should not be viewed exclusively as a function of individual capability; rather, it may also reflect the quality of organizational mechanisms through which work is allocated, performance is recognized, and employee contributions are rewarded.

This issue is particularly relevant in the context of PT Wira Abadi Indonesia, where preliminary interviews indicate challenges in determining remuneration and incentive arrangements that appropriately reflect employees' skills, responsibilities, and contributions. The preliminary evidence suggests that some employees perceive a mismatch between their competencies and the compensation they receive. Such a mismatch may adversely affect employees' motivation, engagement, and willingness to perform their assigned responsibilities. In addition, challenges associated with employee placement and task allocation may further exacerbate these conditions when employees are assigned to positions or responsibilities that do not adequately correspond with their competencies. Under such circumstances, incentive mechanisms may fail to perform their intended role of encouraging productive behavior.

These organizational conditions may ultimately manifest in employee productivity. Preliminary observations at PT Wira Abadi Indonesia indicate delays in task completion and an uneven distribution of responsibilities, particularly when certain tasks remain concentrated among employees who are directly responsible for specific functions. Such conditions suggest that productivity challenges may arise not only from employees' individual capabilities but also from the organizational systems governing job allocation, compensation, incentives, and performance expectations. Consequently, improving employee productivity requires a more integrated HR approach that considers how employee competencies and organizational reward mechanisms interact in shaping work behavior and performance.

Employee productivity represents the extent to which employees transform organizational inputs, particularly time, effort, and skills, into outputs that contribute to organizational objectives. Productivity therefore encompasses more than the volume of tasks completed; it also reflects the efficiency and effectiveness with which employees perform their responsibilities. From this perspective, productivity represents an important organizational outcome through which the consequences of HR policies can become observable. Effective compensation and incentive systems, appropriate employee placement, and alignment between competencies and job requirements may provide employees with both the motivation and the conditions necessary to allocate effort efficiently and achieve expected performance outcomes.

Taken together, these considerations indicate that the challenges faced by PT Wira Abadi Indonesia can be understood as a strategic alignment problem among employee capabilities, job requirements, and organizational reward mechanisms. When these elements are poorly aligned, employees may experience reduced motivation and engagement, which can subsequently constrain productivity. Conversely, greater alignment may strengthen employees' willingness to exert effort, improve task execution, and contribute to organizational objectives. This perspective shifts the discussion from viewing productivity as an exclusively individual outcome toward understanding it as a consequence of the interaction between employee characteristics and organizational HR practices.

Against this background, this study examines how HR management mechanisms, particularly remuneration and incentives, competency-job alignment, and employee placement, contribute to employee productivity. By examining these relationships in the context of PT Wira Abadi Indonesia, the

study seeks to provide empirical evidence regarding how organizational reward and workforce allocation mechanisms can be structured to enhance employee productivity. The findings are expected to contribute to the HR and organizational performance literature by providing a more integrated understanding of the mechanisms by which HR alignment translates into employee-level productivity, while also offering practical implications for organizations seeking to design more effective compensation, incentive, and employee placement policies.

The remainder of this paper is organized as follows. Section 2 reviews the relevant literature and develops the research hypotheses. Section 3 describes the research methodology. Section 4 presents the empirical findings and robustness analyses. Finally, Section 5 concludes the study by summarizing the main findings.

2. Literature Review and Hypothesis Development

2.1 Multitasking Theory

Multitasking theory provides a useful lens for understanding how employees allocate cognitive resources when confronted with multiple, competing task demands. Multitasking refers to situations in which individuals perform multiple tasks concurrently or rapidly switch between them. Although multitasking may appear more efficient by allowing several activities to be addressed within the same period, individuals generally do not process multiple tasks simultaneously. Instead, they frequently switch their attention between tasks, requiring cognitive resources to disengage from one activity and reorient toward another. Repeated task switching can therefore impose additional cognitive costs and affect the efficiency and accuracy of task execution.

From a productivity perspective, multitasking becomes particularly relevant when employees face high or competing workloads. As the number and complexity of tasks increase, employees must allocate limited attentional resources across competing demands. Excessive switching may reduce the depth of information processing, increase the likelihood of errors, and lengthen task-completion time. Accordingly, workload should be understood not solely in terms of the quantity of tasks assigned to employees, but also in terms of the cognitive demands of simultaneously managing those tasks.

This perspective provides an important foundation for examining the relationship between workload and employee productivity. When workload remains within employees' capacity to manage competing demands, additional task requirements may stimulate effort and increase output. However, when workload exceeds employees' cognitive and temporal resources, multitasking and repeated task switching may reduce the efficiency with which employees transform effort into productive output. Multitasking theory, therefore, suggests that the effects of workload on productivity may depend on the extent to which employees can effectively manage competing task demands.

2.2 Workload and Employee Productivity

Workload refers to the quantity, complexity, and time pressure associated with tasks that employees are required to complete within a specified period (Fajarullaili, 2018). Workload represents an important organizational condition because employees have finite physical, temporal, and cognitive resources. When task requirements are appropriately aligned with employees' capabilities and available resources, workload may encourage employees to mobilize effort and maintain task engagement. In contrast, excessive workload may constrain employees' capacity to sustain attention and complete tasks efficiently.

The relationship between workload and productivity is therefore theoretically ambiguous. A moderate level of workload may provide employees with sufficient task demands to stimulate effort and facilitate higher output. However, excessive workload may generate resource constraints and increase the frequency of task switching, thereby reducing task efficiency. From a multitasking perspective, employees who must simultaneously address multiple responsibilities may experience greater cognitive demands, which can increase completion time and the probability of errors. Consequently, the effect of workload on productivity depends not only on the amount of work assigned but also on employees' capacity to coordinate competing tasks.

Empirical evidence reflects this theoretical ambiguity. Several studies report a positive relationship between workload and employee performance or productivity. Prayoga (2022), for example, finds that workload has a positive and significant effect on employee productivity, while Tan & Netessine (2014) similarly report a positive relationship between workload and productivity. Taylor & Frechette (2022) also identify a significant association between workload and field employees' productivity. These findings suggest that workload may function as a stimulus for greater employee effort when employees possess sufficient capacity to respond to task demands.

In contrast, other studies document negative effects. Rizki *et al.*, (2023) report that workload negatively affects employee performance, while Trisnawaty *et al.*, (2020) find a negative and significant relationship between workload and productivity. Workload affects productivity partly because employees have difficulty managing their time efficiently. These findings are consistent with the argument that excessive workload can deplete employees' available resources and impair their ability to execute tasks efficiently.

The mixed empirical evidence suggests that workload should not be assumed to have a universally positive or negative effect on productivity. Rather, the direction of the relationship may depend on whether employees' available resources are sufficient to meet the demands of their workload. In environments with multiple concurrent responsibilities, excessive workload may intensify demands on multitasking and task-switching, thereby constraining productivity. Accordingly, this study proposes the following hypothesis:

H1: *Workload has a significant effect on employee productivity.*

2.3 Incentives and Employee Productivity

Incentive systems constitute an important organizational mechanism for influencing employee effort and directing behavior toward organizational objectives. Incentives provide employees with rewards tied to their contributions, performance, or achievement of predetermined targets. By establishing a perceived connection between effort and rewards, incentive systems may strengthen employees' motivation to devote greater effort to their assigned responsibilities. Incentives may therefore function as a behavioral mechanism through which organizational objectives are translated into individual work effort and productivity.

The effectiveness of incentives, however, depends on the design and perceived relevance of the reward system. Incentives are more likely to encourage productive behavior when employees perceive the rewards as meaningful, attainable, and appropriately linked to their contributions. Conversely, incentives that are perceived as inadequate, poorly allocated, or weakly connected to performance may fail to generate the intended motivational response. Consequently, the existence of an incentive system does not necessarily imply an improvement in employee productivity.

Prior empirical evidence supports both positive and negative consequences of incentives. Maharani *et al.*, (2021) report a positive and significant effect of incentives on employee performance. Similarly, incentives positively influence employee performance. These findings are consistent with the argument that performance-related rewards can encourage employees to increase their effort and improve work outcomes. Nevertheless, the empirical evidence is not uniformly positive. Steffany & Hikmah (2023) and Ramadhini *et al.*, (2024) report negative and significant effects of incentives on employee performance. Such findings suggest that incentives may generate unintended consequences when their design does not adequately correspond with employees' responsibilities, expectations, or perceived contributions. Evidence from Prahaski *et al.*, (2024) likewise indicates that compensation may be associated with employee satisfaction without necessarily translating into stronger employee loyalty. These findings imply that the effectiveness of financial rewards cannot be evaluated independently of how employees perceive and respond to the underlying reward structure.

The conflicting evidence highlights the importance of examining incentives within the broader organizational context. When incentives are aligned with employee contributions and organizational objectives, they may strengthen motivation and encourage productive effort. However, when incentives are perceived as inadequate or misaligned with workload and responsibilities, their motivational value may be limited. Based on this reasoning, this study proposes:

H2: *Incentives have a significant effect on employee productivity.*

2.4 Work Environment and Employee Productivity

The work environment encompasses the physical, social, and organizational conditions within which employees perform their responsibilities. These conditions include workplace facilities, available resources, work arrangements, organizational structures, and the broader conditions that shape employees' day-to-day work experiences (Ahmad *et al.*, 2022). A supportive work environment can facilitate task execution by providing employees with the resources and conditions necessary to perform effectively. Conversely, an unfavorable work environment may impose additional constraints on employees' ability to concentrate, coordinate activities, and complete assigned tasks.

The work environment may therefore influence productivity by shaping the conditions under which employees convert their capabilities and effort into organizational output. Adequate facilities and supportive working arrangements can reduce unnecessary obstacles to task completion and enable employees to devote greater attention to their primary responsibilities. In contrast, poor working conditions may increase the effort required to perform routine activities, thereby reducing the efficiency of employees' productive effort.

Empirical findings generally indicate a positive relationship between the work environment and employee productivity, although the magnitude and significance of this relationship vary across contexts. Prayoga (2022) reports a positive and significant effect of the work environment on employee productivity. Trisnawaty *et al.*, (2020) likewise identify positive relationships between work environment and productivity or employee performance. These findings suggest that supportive working conditions can facilitate employees' ability to perform their responsibilities efficiently. However, not all studies find significant effects. The work environment does not significantly affect employee performance, while Ali *et al.*, (2022) similarly find no partial effect of the work environment on employee performance. Relatively limited effects of workload, incentives, and work environment on employee performance in

the context of the COVID-19 pandemic. These inconsistent findings suggest that the productivity effects of the work environment may depend on organizational and task-specific conditions.

From the perspective of multitasking theory, the work environment may be particularly important because environmental conditions can either facilitate or constrain employees' ability to manage competing task demands. A supportive environment can reduce unnecessary interruptions and provide employees with the resources required to allocate attention efficiently. Accordingly, a favorable work environment may strengthen employees' ability to translate workload and effort into productive output. Based on this reasoning, the following hypothesis is proposed:

H3: *Work environment has a significant effect on employee productivity.*

3. Research Method

3.1 Research Approach

This study adopts a quantitative research approach to empirically examine the proposed relationships among the study variables. A quantitative approach is appropriate because the study seeks to operationalize the constructs into measurable indicators, collect standardized responses from the target respondents, and statistically evaluate the hypothesized relationships (Ph.D. Ummul Aiman *et al.*, 2022). The empirical analysis focuses on employee productivity, workload, incentives, and work environment.

3.2 Population and Sample

The population comprises all permanent employees of PT Wira Abadi Indonesia who are relevant to the research setting. The study employs a census sampling approach, whereby every member of the accessible population is included in the sample. Census sampling is appropriate when the population is relatively small and the researcher can obtain responses from the entire population, thereby eliminating the need to select a subset of respondents.

The population consists of 35 permanent employees, and all 35 employees were included as respondents. Accordingly, the final sample comprises 35 employee-level observations. The use of a census approach ensures that the empirical analysis represents the entire accessible employee population of the organization rather than a selected portion of it.

3.3 Data Collection

3.3.1 Questionnaire

Primary data were collected using a structured questionnaire administered to the study respondents. The questionnaire consists of statements designed to measure employee productivity, workload, incentives, and work environment. Respondents were asked to indicate the extent to which they agreed with each statement using a five-point Likert scale, ranging from 1 (*strongly disagree*) to 5 (*strongly agree*). The Likert scale is widely used to capture respondents' perceptions, attitudes, and evaluations of organizational and social phenomena. In this study, each construct was operationalized through a set of indicators that reflect its underlying conceptual dimensions (Ardiansyah *et al.*, 2023). The standardized response format facilitates the quantitative transformation of respondents' perceptions into scores that can subsequently be subjected to statistical analysis.

3.3.2 Documentation

In addition to primary survey data, this study employed documentation to obtain relevant secondary information. Documentary data were collected from institutional and academic sources, including organizational records, books, journal articles, and relevant online materials. These sources were used primarily to support the conceptualization of the research variables, development of the research framework, and interpretation of the empirical findings.

4. Results and Discussion

4.1. Analysis Result

4.1.1 Validity Test

The validity of the questionnaire items was assessed by comparing the item-level correlation coefficients with the critical value of the Pearson correlation coefficient. With a sample size of 35 respondents, the degrees of freedom are calculated as ($df = N - 2 = 33$). At the 5% significance level for a two-tailed test, the corresponding critical (r)-value is 0.3338. The empirical results indicate that the correlation coefficients for the indicators of Workload (X1), Incentives (X2), Work Environment (X3), and Employee Productivity (Y) exceed the critical value of 0.3338. The average correlation coefficient is also above the minimum threshold. These results indicate that the questionnaire items demonstrate adequate convergent item validity and are sufficiently associated with their respective constructs.

Table 1. Critical Values of the Pearson Correlation Coefficient

Degrees of Freedom ($df = N - 2$)	One-Tailed Significance Level				
	0.05	0.033	0.01	0.005	0.001
30	0.2960	0.3494	0.4093	0.4487	0.5541
31	0.2913	0.3440	0.4032	0.4421	0.5465
32	0.2869	0.3388	0.3972	0.4357	0.5392
33	0.2826	0.3338	0.3916	0.4296	0.5322
34	0.2785	0.3291	0.3862	0.4238	0.5254
35	0.2746	0.3246	0.3810	0.4182	0.5189

4.1.2 Reliability Test

Internal consistency reliability was assessed using Cronbach's alpha. A Cronbach's alpha coefficient above 0.60 was considered indicative of acceptable internal consistency. The results show Cronbach's alpha coefficients of 0.895 for Workload (X1), 0.890 for Incentives (X2), 0.867 for Work Environment (X3), and 0.908 for Employee Productivity (Y). All coefficients exceed the minimum threshold, indicating satisfactory to high internal consistency across the constructs. In particular, the coefficient for Employee Productivity exceeds 0.90, suggesting a high degree of consistency among the corresponding measurement items. Overall, the reliability results support the use of the questionnaire measures in subsequent analyses.

Table 2. Validity Test Result

Variable	Item No.	Calculated r (r-calculated)	Critical r (r-table)	Decision
Workload (X1)	1	0.739	0.3338	Valid
	2	0.710	0.3338	Valid
	3	0.628	0.3338	Valid
	4	0.782	0.3338	Valid
	5	0.648	0.3338	Valid
	6	0.662	0.3338	Valid
	7	0.556	0.3338	Valid
	8	0.802	0.3338	Valid
	9	0.392	0.3338	Valid
	10	0.477	0.3338	Valid
Incentives (X2)	1	0.652	0.3338	Valid
	2	0.646	0.3338	Valid
	3	0.766	0.3338	Valid
	4	0.737	0.3338	Valid
	5	0.655	0.3338	Valid
	6	0.809	0.3338	Valid
	7	0.675	0.3338	Valid
	8	0.689	0.3338	Valid
	9	0.583	0.3338	Valid
	10	0.829	0.3338	Valid
Work Environment (X3)	1	0.419	0.3338	Valid
	2	0.504	0.3338	Valid
	3	0.679	0.3338	Valid
	4	0.673	0.3338	Valid
	5	0.831	0.3338	Valid
	6	0.802	0.3338	Valid
	7	0.720	0.3338	Valid
	8	0.874	0.3338	Valid
	9	0.740	0.3338	Valid
	10	0.754	0.3338	Valid
	11	0.648	0.3338	Valid
	12	0.894	0.3338	Valid
Employee Productivity (Y)	1	0.484	0.3338	Valid
	2	0.569	0.3338	Valid
	3	0.744	0.3338	Valid
	4	0.738	0.3338	Valid
	5	0.691	0.3338	Valid
	6	0.501	0.3338	Valid

Table 3. Reliability Test Result

Variable	Cronbach's Alpha	Cronbach's Alpha Threshold	Decision
Workload (X1)	0.895	0.60	Reliable
Incentives (X2)	0.890	0.60	Reliable
Work Environment (X3)	0.867	0.60	Reliable
Employee Productivity (Y)	0.908	0.60	Reliable

4.1.3 Classical Assumption Tests

Before estimating the multiple linear regression model, a series of diagnostic tests was conducted to assess whether the data satisfy the principal assumptions underlying ordinary least squares (OLS) estimation. The diagnostic procedures included tests of normality, multicollinearity, and heteroskedasticity.

4.1.3.1 Normality Test

The normality assessment was conducted to determine whether the variables and, more importantly for OLS inference, the regression residuals exhibit an approximately normal distribution. The analysis included statistical and graphical assessments.

The reported Kolmogorov–Smirnov significance values for Workload, Incentives, Work Environment, and Employee Productivity are 0.217, 0.085, 0.102, and 0.109, respectively. These values exceed the conventional 5% significance level. Accordingly, the null hypothesis of normality cannot be rejected based on the reported Kolmogorov–Smirnov results.

The findings therefore provide no statistical evidence of a material departure from normality. Graphical diagnostics, including the normal probability plot and histogram, may be used as complementary evidence to assess the distributional characteristics of the residuals.

Table 4. Pearson Correlation Matrix

Variables	Workload	Incentives	Work Environment	Employee Productivity
Workload	1.000	0.337	0.301	0.129
Incentives	0.337	1.000	0.211	–0.082
Work Environment	0.301	0.211	1.000	0.303
Employee Productivity	0.129	–0.082	0.303	1.000
N	120	120	120	120
Variables	Workload	Incentives	Work Environment	Employee Productivity
Workload	—	0.085	0.102	0.109
Incentives	0.085	—	0.021	0.217
Work Environment	0.102	0.021	—	0.052
Employee Productivity	0.109	0.217	0.052	—

4.1.3.2 Multicollinearity Test

Multicollinearity was assessed using the variance inflation factor (VIF) and tolerance statistics. These diagnostics are used to determine whether the independent variables exhibit excessive linear dependence that could inflate the variance of estimated regression coefficients. The reported VIF values are 1.073 for Workload, 1.174 for Incentives, and 1.129 for Work Environment. The corresponding tolerance values are reported as 0.1202, 0.852, and 0.886, respectively. The VIF values are substantially below the commonly used threshold of 10, indicating that the explanatory variables do not exhibit problematic multicollinearity. Accordingly, the independent variables can be included jointly in the multiple regression model, with no evidence of severe collinearity.

Table 5. Multicollinearity Test Result

Model	Variable	Tolerance	VIF
1	Constant	—	—
	Workload (X1)	0.1202	1.073
	Incentives (X2)	0.852	1.174
	Work Environment (X3)	0.886	1.129

4.1.3.3 Heteroskedasticity Test

Heteroskedasticity was assessed using a scatterplot of the standardized residuals against the predicted values. The scatterplot indicates that the residual observations are distributed around the zero line without an apparent systematic pattern or funnel-shaped structure. This visual evidence does not indicate a clear violation of the homoskedasticity assumption. Accordingly, there is no apparent evidence of substantial heteroskedasticity in the estimated regression model. Nevertheless, given the relatively small sample size, the use of a formal heteroskedasticity test or heteroskedasticity-robust standard errors would provide a stronger basis for statistical inference.

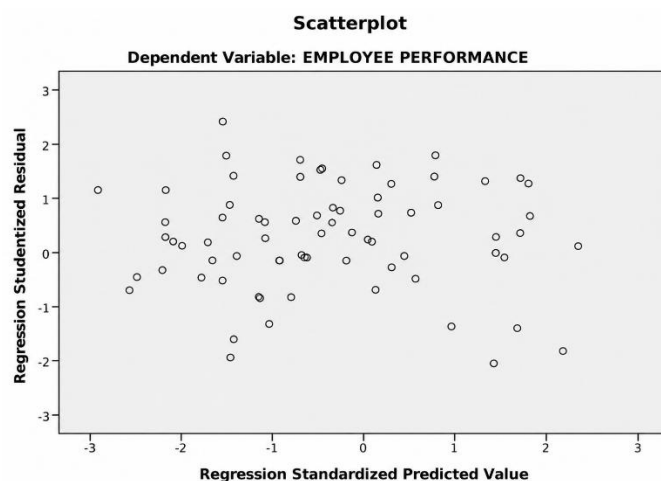
Figure 1. Heteroscedasticity test result

Figure 1 shows that the residuals are randomly dispersed, with no discernible or systematic pattern, and are distributed both above and below the zero line. This pattern provides no evidence of heteroskedasticity, suggesting that the homoskedasticity assumption is satisfied and that the regression model is appropriate for subsequent statistical inference.

4.1.4 Multiple Linear Regression

This study employs multiple linear regression to examine the associations between Workload (X1), Incentives (X2), Work Environment (X3), and Employee Productivity (Y). Based on the reported regression coefficients, the estimated model is:

$$Y = 7.040 + 0.309X_1 + 0.248X_2 + 0.188X_3$$

The coefficient estimates are positive for all three explanatory variables. The coefficient on Workload is 0.309, indicating that, holding Incentives and Work Environment constant, a one-unit

increase in Workload is associated with a 0.309-unit increase in Employee Productivity. The coefficient on Incentives is 0.248, indicating a positive association between incentives and employee productivity, conditional on the other variables in the model. Similarly, the coefficient on Work Environment is 0.188, suggesting that a one-unit increase in the work-environment measure is associated with a 0.188-unit increase in Employee Productivity, *ceteris paribus*.

The intercept of 7.040 represents the predicted value of Employee Productivity when all explanatory variables are equal to zero. Because a zero value on the explanatory variables may not represent a substantively meaningful condition in the measurement scales employed, the intercept should be interpreted primarily as a statistical component of the regression equation rather than as an economically meaningful benchmark. Overall, the coefficient estimates indicate that Workload, Incentives, and Work Environment are positively associated with Employee Productivity. Whether these associations are statistically distinguishable from zero is assessed using the corresponding *t*-statistics and *p*-values.

Table 6. Multiple Linear Regression

Model	Variable	Unstandardized Coefficient (B)	Std. Error	Standardized Coefficient (Beta)	t	Sig.
1	Constant	7.040	4.236	—	1.662	0.100
	Workload (X1)	0.309	0.103	0.300	3.009	0.003
	Incentives (X2)	0.248	0.123	0.211	2.021	0.046
	Work Environment (X3)	0.188	0.215	0.090	2.876	0.383

4.1.4.1 Explanatory Power of the Model

The reported coefficient of determination (R^2) is 0.724, indicating that the model explains approximately 72.4% of the variation in Employee Productivity within the sample. The remaining 27.6% represents variation not explained by the three explanatory variables included in the model and the model's residual component. The relatively high R^2 indicates substantial explanatory power within the observed organizational setting. However, R^2 should not be interpreted as evidence that the explanatory variables causally determine employee productivity. Given the cross-sectional nature of the data, the reported coefficients are more appropriately interpreted as conditional associations.

Table 7. Determination Coefficient

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.580	0.724	0.422	3.34900

4.1.4.2 Joint Significance Test

The joint significance of the regression model is evaluated using the F-test. The null hypothesis states that the coefficients on Workload, Incentives, and Work Environment are jointly equal to zero. The reported F-statistic is 2.524, with a reported significance level of 0.016. Based on the reported *p*-value, the null hypothesis of joint insignificance is rejected at the 5% level. This result suggests that the three explanatory variables are jointly associated with Employee Productivity. The finding indicates that Workload, Incentives, and Work Environment collectively provide statistically significant explanatory information regarding employee productivity in the sample.

Table 8. ANOVA Results (F-Test)

Model	Source	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	212.257	3	70.752	6.337	0.001
	Residual	9.120.635	89	11.164	—	—
	Total	1.205.892	92	—	—	—

The coefficient on Workload is positive ($\beta = 0.309$), with a reported t -statistic of 3.009 and a p -value of 0.003. The coefficient is therefore statistically significant at the 1% level. The evidence indicates a positive association between Workload and Employee Productivity, conditional on Incentives and Work Environment. Accordingly, H1 is supported. The positive coefficient suggests that, within the observed organizational context, greater workload is associated with higher employee productivity. This finding may indicate that employees' workload remains within a range where additional task demands are accompanied by greater effort and output rather than productivity losses.

Table 9. Partial Significance Test (t-Test)

Model	Variable	Unstandardized Coefficient (B)	Std. Error	Standardized Coefficient (Beta)	t	Sig.
1	Constant	7.040	4.236	—	1.662	0.100
	Workload (X1)	0.309	0.103	0.300	3.009	0.003
	Incentives (X2)	0.248	0.123	0.211	2.021	0.046
	Work Environment (X3)	0.188	0.215	0.090	2.876	0.033

The coefficient on Incentives is positive ($\beta = 0.248$), with a reported t -statistic of 2.021 and a p -value of 0.046. The coefficient is statistically significant at the 5% level. Thus, the results indicate a positive association between Incentives and Employee Productivity after controlling for Workload and Work Environment. Accordingly, H2 is supported. The result suggests that stronger incentive arrangements are associated with higher employee productivity, consistent with the argument that organizational rewards can encourage employees to increase effort and direct their behavior toward desired performance outcomes.

The coefficient on Work Environment is positive ($\beta = 0.188$), with a reported t -statistic of 2.876 and a p -value of 0.033. The coefficient is statistically significant at the 5% level, indicating a positive association between Work Environment and Employee Productivity, conditional on Workload and Incentives. Accordingly, H3 is supported. The finding suggests that a more supportive work environment is associated with higher employee productivity, potentially because favorable working conditions enable employees to allocate effort and complete assigned tasks more effectively.

4.1.5 Summary of Regression Results

Taken together, the regression results provide evidence of positive associations between all three explanatory variables and Employee Productivity. Workload exhibits the largest reported coefficient ($\beta = 0.309$), followed by Incentives ($\beta = 0.248$) and Work Environment ($\beta = 0.188$). All three coefficients are reported as statistically significant at conventional levels.

Table 10. Summary of Regression Results

Hypothesis	Variable	Coefficient (β)	t-statistic	p-value	Decision
H1	Workload $\rightarrow$ Employee Productivity	0.309	3.009	0.003	Supported
H2	Incentives $\rightarrow$ Employee Productivity	0.248	2.021	0.046	Supported
H3	Work Environment $\rightarrow$ Employee Productivity	0.188	2.876	0.033	Supported

Note: The reported coefficients and test statistics are reproduced from the supplied analysis. Statistical significance is assessed at the 5% level.

4.2 Discussion

4.2.1 The Effect of Workload on Employee Productivity

The empirical results indicate that workload is positively and significantly associated with employee productivity ($\beta = 0.309$, $t = 3.009$, $p = 0.003$). This finding provides support for H1 and suggests that, within the organizational setting examined, higher workload is associated with higher levels of employee productivity, after controlling for incentives and work environment. This positive association can be interpreted through the lens of multitasking theory. Workload does not necessarily impair productivity when task demands remain within employees' cognitive, temporal, and physical capacity. Rather, an increase in task demands may stimulate employees to allocate greater effort, prioritize responsibilities, and accelerate task completion. In the context of PT Wira Abadi Indonesia, the positive coefficient may therefore indicate that employees are capable of responding to additional work demands without experiencing a level of cognitive overload sufficient to reduce their productivity. In other words, workload may serve as a performance stimulus when employees have sufficient capacity and organizational resources to manage competing responsibilities.

The finding is also consistent with previous evidence reporting positive associations between workload and employee productivity or performance. Prayoga (2022), for example, documents a positive relationship between workload and employee productivity. These findings suggest that workload may have different productivity consequences depending on its intensity and the organizational context in which it occurs. Nevertheless, the positive relationship observed in this study differs from findings reported by Selvia (2022), who documents a negative relationship between workload and employee productivity. This divergence is theoretically meaningful rather than necessarily contradictory. An excessive workload can consume employees' limited attentional resources and increase the costs of task switching, potentially reducing performance. However, when workload remains manageable, additional task demands may encourage greater effort and output. The present finding therefore suggests that the workload experienced by employees in the sampled organization may remain within a range that enables employees to respond productively to increased task demands.

Accordingly, the positive relationship between workload and productivity should not be interpreted as evidence that continuously increasing employees' workload will indefinitely improve productivity. Instead, the finding suggests that the productivity consequences of workload depend on employees' capacity to manage competing task demands. This distinction is particularly important from a managerial perspective because workload allocation should balance productivity incentives with the potential cognitive costs of excessive multitasking.

4.2.2 The Effect of Incentives on Employee Productivity

The results further demonstrate that incentives are positively and significantly associated with employee productivity ($\beta = 0.248$, $t = 2.021$, $p = 0.046$). The finding supports H2 and indicates that employees who perceive stronger incentive arrangements tend to report higher levels of productivity, holding workload and work environment constant. The result is consistent with the argument that incentive systems can function as a motivational mechanism by linking employee effort and organizational rewards. When employees perceive that additional effort and achievement are recognized through appropriate incentives, they are more motivated to direct their efforts toward organizational objectives. In this respect, incentives can help align individual behavior with organizational performance expectations. The positive coefficient observed in this study suggests that such an alignment mechanism is relevant to employee productivity at PT Wira Abadi Indonesia. The finding is consistent with prior studies reporting positive relationships between incentives and employee performance. Maharani *et al.*, (2021) shows that incentive arrangements are positively associated with employee performance. These results collectively support the view that organizational rewards can encourage employees to increase effort and improve their work outcomes.

However, the positive finding contrasts with evidence reported by Steffany & Hikmah (2023) and Ramadhini *et al.*, (2024), who identify negative relationships between incentives and employee performance. One possible explanation for this divergence is that the effectiveness of incentives depends on how employees perceive the fairness, adequacy, and performance-contingency of the reward system. Incentives that are poorly aligned with employees' responsibilities or perceived contributions may fail to generate the intended motivational response. By contrast, the positive association observed in the present study suggests that incentives may be sufficiently aligned with employees' expectations and contributions to encourage productive effort.

The finding therefore has an important practical implication. Incentive systems should not be evaluated solely on whether rewards are provided. Rather, their effectiveness depends on whether employees perceive a credible connection between effort, performance, and rewards. For PT Wira Abadi Indonesia, incentive policies may therefore be more effective when they are transparent, performance-oriented, and appropriately aligned with employees' responsibilities and measurable contributions.

4.2.3 The Effect of Work Environment on Employee Productivity

The results indicate that work environment is positively and significantly associated with employee productivity ($\beta = 0.188$, $t = 2.876$, $p = 0.033$). This result supports H3 and indicates that a more supportive work environment is associated with higher employee productivity, conditional on workload and incentives. The finding suggests that productivity is influenced not only by employees' willingness to exert effort but also by the organizational conditions under which that effort is performed. A supportive work environment can provide employees with the facilities, resources, coordination mechanisms, and working conditions required to complete their responsibilities efficiently. Such conditions may reduce unnecessary obstacles to task completion and allow employees to devote greater cognitive and physical resources to productive activities.

This finding is consistent with previous research. Prayoga (2022) reports a positive relationship between work environment and employee productivity, while Trisnawaty *et al.*, (2020) similarly documents positive associations between workplace conditions and employee performance or

productivity. Datalamon *et al.*, (2018) also report a positive relationship between work environment and employee performance, suggesting that improvements in workplace conditions can contribute to better organizational outcomes.

The present finding, however, contrasts with studies reporting insignificant relationships between work environment and employee performance, including Ali *et al.*, (2022). This inconsistency indicates that the contribution of the work environment may be context-dependent. The importance of workplace conditions may vary with employees' task characteristics, organizational structure, available resources, and the extent to which they depend on the physical and social environment to perform their responsibilities.

From the perspective of multitasking theory, a supportive work environment may also help employees manage competing task demands more effectively. Employees who have access to appropriate facilities and fewer unnecessary workplace disruptions may be better positioned to allocate attention across multiple responsibilities. Thus, the positive association identified in this study suggests that improvements in the work environment may complement employees' capacity to manage workload and convert effort into productive output.

4.2.4 The Joint Effect of Workload, Incentives, and Work Environment on Employee Productivity

The joint significance test provides evidence that Workload, Incentives, and Work Environment collectively explain variation in Employee Productivity. The ANOVA results report an F-statistic of 6.337 with a significance level of 0.001, indicating that the regression model is statistically significant overall. The joint finding is important because it suggests that employee productivity cannot be adequately understood through a single organizational factor. Workload captures the task-demand dimension, incentives capture the motivational dimension, and the work environment captures the contextual-resource dimension of employee productivity. Considered jointly, these dimensions provide a more comprehensive representation of the organizational conditions under which employees perform their responsibilities.

The finding also reinforces the theoretical relevance of multitasking theory. Employees must allocate limited attention and effort across their assigned tasks, while incentives influence their motivation to exert effort and the work environment determines, at least in part, whether the organizational context facilitates or constrains task execution. Productivity may therefore emerge from the alignment between task demands, motivational mechanisms, and contextual support rather than from any single determinant.

The results are broadly consistent with previous studies that examine multiple organizational determinants simultaneously. Prayoga (2022), Rizki *et al.*, (2023), and other prior studies report that combinations of workload, incentives, and workplace factors are associated with employee performance or productivity. Nevertheless, the present study contributes by examining these three dimensions within a single empirical framework and by interpreting their relationships through a multitasking perspective. Overall, the findings suggest that improving employee productivity requires an integrated approach to HR management. Increasing workload alone may not improve productivity, and providing incentives without appropriate working conditions may similarly be limited in effectiveness. Instead, organizations may achieve stronger productivity outcomes when workload is manageable, incentive structures are appropriately aligned with employee contributions, and the work environment provides sufficient support for task execution.

5. Conclusion

The findings provide evidence that Workload, Incentives, and Work Environment are positively associated with Employee Productivity. First, Workload has a positive and statistically significant relationship with Employee Productivity, as indicated by a t-statistic of 3.009 and a p-value of 0.003. Second, Incentives are also positively and significantly associated with Employee Productivity, with a t-statistic of 2.021 and a p-value of 0.046. Thus, the evidence does not support the original interpretation that incentives have no effect on employee productivity. Third, Work Environment exhibits a positive and statistically significant association with Employee Productivity, with a t-statistic of 2.876 and a p-value of 0.033.

Taken together, the results indicate that employee productivity is associated with a combination of task demands, motivational mechanisms, and workplace conditions. The findings further suggest that an appropriate workload, effective incentive arrangements, and a supportive work environment can contribute to higher employee productivity. The reported regression model explains 72.4% of the variation in employee productivity, while the remaining 27.6% is attributable to factors outside the model. Overall, the findings highlight the importance of an integrated human resource management approach in improving employee productivity. Organizations should therefore consider workload allocation, incentive design, and workplace conditions simultaneously rather than treating these factors as isolated determinants of employee productivity.

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