



## The Effect of Supervision and Incentives on Employees' Work Morale at the Regional Secretariat of Central Tapanuli Regency.

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### ARTICLE INFO

Keywords:  
Supervision,  
Incentives,  
Work Morale.

### ABSTRACT

This study aims to determine the effect of supervision and incentives on employees' work morale at the Regional Secretariat of Central Tapanuli Regency. The research method used in this study is a quantitative method with a descriptive approach. The population in this study consisted of employees at the Regional Secretariat of Central Tapanuli Regency, with a total sample of 91 respondents obtained through questionnaire distribution. The data analysis techniques used include validity test, reliability test, classical assumption test, multiple linear regression analysis, coefficient of determination, and hypothesis testing using the t-test and F-test. The results of the study show that the coefficient of determination ( $R^2$ ) value is 0.502, which means that 50.2% of the variation in employees' work morale is jointly influenced by the supervision and incentive variables, while the remaining 49.8% is influenced by other factors not examined in this study, such as leadership, work environment, competence, facilities, coordination, and other factors. The results of the t-test indicate that supervision has a positive and significant effect on employees' work morale with a t-count value of 2.489 greater than the t-table value of 1.98729 and a significance value of 0.015 less than 0.05. In addition, incentives also have a positive and significant effect on employees' work morale with a t-count value of 5.775 greater than the t-table value of 1.98729 and a significance value of 0.000 less than 0.05. Furthermore, the results of the F-test show that the F-count value is 44.441 greater than the F-table value of 3.10 with a significance value of 0.000 less than 0.05. Thus, it can be concluded that supervision and incentives simultaneously have a positive and significant effect on employees' work morale at the Regional Secretariat of Central Tapanuli Regency.

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## INTRODUCTION

Employee work enthusiasm is one of the critical factors determining the success of achieving an organization's goals, whether in government or private organizations. High employee work enthusiasm positively impacts optimal productivity, while low enthusiasm can reduce employee performance and hinder the achievement of organizational objectives (Robbins & Judge, 2019). Therefore, organizations need to pay attention to various factors that can influence work enthusiasm, including supervision and the provision of incentives.

Supervision is the activity carried out to ensure that employees' work aligns with initial plans and the procedures established by the organization (Hersey, Blanchard, & Johnson, 2013). A lack of supervision can lead to errors, procedural deviations, and employee indiscipline, which ultimately lowers work enthusiasm. Effective supervision allows organizations to guide employees to perform according to their responsibilities and supports the achievement of organizational goals (Mathis & Jackson, 2011).

In addition to supervision, providing incentives also has a significant impact on employee work enthusiasm. Incentives serve as motivational tools that encourage employees to improve their performance, whether in the form of material or non-material rewards, such as bonuses, recognition, attention to employee needs, and a conducive work environment (Armstrong, 2020). With appropriate incentives, employees feel valued and motivated to work better, fostering a harmonious relationship between employees and supervisors and promoting positive work enthusiasm.

Preliminary observations at the Regional Secretariat of Central Tapanuli Regency indicate that some employees still arrive late, delay tasks, or leave work unfinished without clear explanations. Furthermore, the mechanism for providing incentives, particularly non-material incentives, has not been clearly defined, causing dissatisfaction and perceptions of unfairness among employees. This highlights the need for evaluation and

efforts to improve supervision as well as fair and transparent incentive mechanisms to encourage employee work enthusiasm.

Based on these conditions, this study aims to analyze the effect of supervision and incentives on employee work enthusiasm at the Regional Secretariat of Central Tapanuli Regency. The research questions are: 1) Does supervision affect employee work enthusiasm? 2) Do incentives affect employee work enthusiasm? and 3) Do supervision and incentives simultaneously affect employee work enthusiasm? This study is limited to examining the effect of supervision and incentives on employee work enthusiasm within the Regional Secretariat of Central Tapanuli Regency.

This research is expected to provide both academic and practical benefits. Academically, it can enrich knowledge and insight regarding the relationship between supervision, incentives, and work enthusiasm, while serving as a reference for similar future studies. Practically, it can assist the Regional Secretariat of Central Tapanuli Regency in evaluating and formulating policies related to employee supervision and incentive provision, with the goal of improving employee work enthusiasm and overall organizational effectiveness.

## METHODS

This study employed a quantitative method with a descriptive approach, based on the philosophy of positivism, aiming to examine the effect of supervision and incentives on employee work motivation (Sugiyono, 2017). The descriptive approach was chosen to describe the actual conditions and the relationships between the variables under study at the Regional Secretariat of Central Tapanuli Regency.

The research was conducted at the Regional Secretariat of Central Tapanuli Regency, located on Jalan Ferdinand Lumban Tobing, Central Tapanuli Regency, from April to September 2025. The population of this study comprised all employees at the Regional Secretariat of Central Tapanuli Regency, totaling 91 people, consisting of 89 Civil Servants and 2 Government Employees with Work Agreements (PPPK). Since the population was less than 100 individuals, the entire population was taken as the research sample (Sugiyono, 2017; Arikunto, 2016).

The type of data used in this study was quantitative, measured using numerical scales, including interval and ratio data (Kuncoro, 2018). Data sources included primary and secondary data. Primary data were obtained directly from employees through questionnaires and interviews, while secondary data were obtained from organizational documents, literature, articles, and journals relevant to the research (Arikunto, 2016; Sunyoto, 2016; Sugiyono, 2017).

Data collection techniques in this study included literature study and field study. The literature study involved reviewing books, articles, and regulations related to supervision, incentives, and work motivation. The field study involved direct interviews with employees and the distribution of questionnaires containing questions related to the research variables. The questionnaire used a five-point Likert scale, ranging from Strongly Agree (5) to Strongly Disagree (1), analyzed with an interval of 0.8 to determine categories such as very good, good, sufficient, less good, and poor (Furchan, 2016).

The research variables were divided into independent variables, namely supervision (X1) and incentives (X2), and the dependent variable, work motivation (Y). Supervision was defined as the process of observing organizational activities to ensure that work proceeds according to plan (Siagian, 2019). Incentives are additional rewards given to employees based on their performance (Hasibuan, 2017), while work motivation is the ability of a group of individuals to work diligently and consistently to achieve shared goals (Tohardi, 2017). The questionnaire was developed based on indicators for each variable, with a total of 30 items, consisting of 10 items for each variable.

Data analysis was conducted using SPSS version 27 to test validity, reliability, classical assumption tests, and multiple linear regression. Validity testing was conducted to ensure that the questionnaire measured the intended variables (Ghozali, 2018), while reliability was measured using Cronbach's Alpha to assess the consistency of respondents' answers (Ghozali, 2018). Classical assumption tests included normality, heteroscedasticity, and multicollinearity tests to ensure the regression model was appropriate (Ghozali, 2018).

Multiple linear regression was used to examine the effect of supervision and incentives on employee work motivation, with the regression model expressed as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \varepsilon$$

Where Y represents work motivation,  $\alpha$  is the constant,  $\beta_1$  and  $\beta_2$  are the regression coefficients for the independent variables, X1 is supervision, X2 is incentives, and  $\varepsilon$  is the error term. Hypothesis testing was performed using the t-test to determine the partial effect of each independent variable and the F-test to determine the simultaneous effect, with a significance level of 5% (Sugiyono, 2017).

## RESULTS AND DISCUSSION

### Results

#### Descriptive Statistics of Respondents

This study involved 91 respondents who were employees at the Regional Secretariat of Central Tapanuli Regency. Based on the respondents' characteristics, most of them were in the 41–50 years age group, totaling 46 people (50.55%), while the smallest number was in the 20–30 years age group, totaling 8 people (8.79%). This indicates that the majority of respondents are at a productive age with relatively mature work experience.

Based on gender, respondents were dominated by 53 males (58.24%), while 38 were females (41.76%).

In terms of educational level, most respondents had a Bachelor's degree (S1) with 40 people (43.96%), followed by Senior High School (SLTA) with 30 people (32.97%), Master's degree (S2) with 14 people (15.38%), Diploma with 6 people (6.59%), and Doctoral degree (S3) with 1 person (1.10%). This condition indicates that most employees have an adequate educational background to support the implementation of organizational tasks.

#### Descriptive Statistics of Research Variables

The results of the descriptive analysis of the supervision variable show that the overall average score is 3.59, which falls into the good category. The highest average value was found in the statement regarding work standards used as guidelines for work evaluation with a score of 3.86, while the lowest value was found in the statement regarding leaders' follow-up actions on supervision results with a score of 3.31. In general, these results indicate that the supervision system implemented at the Regional Secretariat of Central Tapanuli Regency has been functioning well.

The results of the analysis of the incentive variable show an average value of 3.84, which is also included in the good category. The highest average value was found in the statement that the incentives received by employees are in accordance with their length of service and help meet employees' needs, with a score of 3.98. Meanwhile, the lowest average value was found in the statement regarding incentives that can meet employees' needs, with a score of 3.71. This indicates that the incentive system is considered quite good by employees.

The work morale variable shows an average score of 3.77, which is also included in the good category. The highest score was found in the statement that work can be completed quickly if employees work seriously, with a score of 4.02, while the lowest score was found in the statement regarding employees working well if they have high discipline, with a score of 3.54. Overall, these results indicate that employees' work morale is in good condition.

#### Research Instrument Testing

The results of the validity test show that all items in the supervision, incentive, and work morale variables have calculated r-values greater than the critical r-value (0.30). Therefore, all questionnaire items are declared valid and suitable to be used as research instruments.

The reliability test results show that the Cronbach's Alpha value for the supervision variable is 0.741, for incentives 0.881, and for work morale 0.881. Since all values are greater than 0.60, the research instruments are declared reliable.

#### Classical Assumption Test

The results of the normality test using the Kolmogorov-Smirnov test show an Asymp. Sig value of 0.085 ( $>0.05$ ), which indicates that the residual data are normally distributed. This result is also supported by the histogram and P-P Plot graphs, which show that the data distribution follows the diagonal line.

The results of the heteroscedasticity test through the scatterplot graph show that the points are randomly distributed above and below the zero line on the Y-axis. This indicates that no heteroscedasticity occurs in the regression model.

The multicollinearity test results show that the tolerance value is 0.639 ( $>0.10$ ) and the VIF value is 1.565 ( $<10$ ) for each independent variable. Therefore, it can be concluded that there is no multicollinearity in the regression model.

### **Analysis of the Relationship Between Variables**

The correlation analysis results show that:

- Supervision and Work Morale have a correlation coefficient of 0.560, which falls into the moderate relationship category.
- Incentives and Work Morale have a correlation coefficient of 0.684, which falls into the strong relationship category.

This indicates that incentives have a stronger relationship with work morale compared to supervision.

### **Coefficient of Determination Analysis**

The analysis results show an R Square value of 0.502, which means that 50.2% of the variation in employees' work morale can be explained by the supervision and incentive variables simultaneously. Meanwhile, the remaining 49.8% is influenced by other variables not examined in this study, such as leadership, work environment, competence, work facilities, and other organizational factors.

### **Multiple Linear Regression Analysis**

The results of the multiple linear regression analysis produce the following regression equation:

$$Y = 94.424 + 0.257X_1 + 0.496X_2$$

The results of the t-test show that:

- Supervision has a positive and significant effect on work morale with  $t = 2.489$  and  $\text{sig} = 0.015$  ( $<0.05$ ).
- Incentives have a positive and significant effect on work morale with  $t = 5.775$  and  $\text{sig} = 0.000$  ( $<0.05$ ).

This indicates that improving supervision and providing appropriate incentives can increase employees' work morale at the Regional Secretariat of Central Tapanuli Regency.

## **Discussion**

### **The Effect of Supervision on Employees' Work Morale**

The results of the study indicate that supervision has a positive and significant effect on employees' work morale at the Regional Secretariat of Central Tapanuli Regency. This is demonstrated by the statistical test results which obtained a significance value of  $0.015 < 0.05$  with a t-value of 2.489. Therefore, the hypothesis stating that supervision influences employees' work morale can be accepted.

Theoretically, supervision is one of the important functions in management aimed at ensuring that organizational activities are carried out in accordance with the predetermined plans. According to Hasibuan, supervision is the process of evaluating the implementation of work in order to determine whether the work has been carried out in accordance with the established plans or standards. Through effective supervision, leaders are able to monitor employees' performance and take corrective actions if deviations occur.

This opinion is also supported by Siagian, who states that supervision is a systematic effort to ensure that all organizational activities are carried out according to the plan so that organizational goals can be achieved effectively and efficiently. With proper supervision, employees feel that their work is monitored and evaluated by their superiors, which encourages them to work more discipline and responsibly.

The descriptive analysis results in this study show that the supervision variable falls into the good category with an average score of 3.59. This indicates that the supervision process carried out by leaders within the Regional Secretariat of Central Tapanuli Regency has been implemented quite well. Employees feel that the existence of work standards and periodic performance evaluations helps them perform their duties more effectively.

However, there are still several aspects of supervision that need improvement, particularly regarding leaders' follow-up actions on supervision results. If supervision results are not followed by corrective actions or clear feedback, the supervision function will not have a maximum impact on improving employees' work morale.

The results of this study are also consistent with several previous studies stating that supervision has a positive influence on employees' work morale and performance. Effective supervision can improve discipline, responsibility, and work motivation among employees in carrying out organizational tasks.

### **The Effect of Incentives on Employees' Work Morale**

The results of the study show that incentives have a positive and significant effect on employees' work morale. This is proven by the significance value of  $0.000 < 0.05$  and a t-value of 5.775, indicating that the hypothesis stating that incentives influence employees' work morale can be accepted.

According to Mangkunegara, incentives are rewards given in monetary or non-monetary forms to employees based on their work achievements. The provision of incentives aims to increase employees' motivation so that they are encouraged to work more productively.

This opinion is also supported by Robbins, who states that the reward system is one of the important factors influencing individuals' work motivation. When employees feel that their efforts and performance are fairly appreciated by the organization, they will have stronger motivation to improve their performance and work morale.

The descriptive analysis results show that the incentive variable has an average score of 3.84, which falls into the good category. This indicates that employees perceive the incentive system implemented within the organization as relatively effective and capable of motivating them in performing their work.

Furthermore, the results of this study show that incentives have a greater influence on employees' work morale compared to supervision. This can be seen from the higher t-value of incentives compared to supervision, as well as the correlation value indicating a stronger relationship between incentives and employees' work morale.

This finding suggests that reward factors, particularly incentives, play a very important role in increasing employees' motivation and work morale. Employees who feel appreciated through fair and appropriate incentives based on their contributions will be more motivated to work optimally.

The results of this study also support various previous studies stating that appropriate incentives can improve work motivation, job satisfaction, and employees' work morale within organizations.

### **The Effect of Supervision and Incentives on Employees' Work Morale**

The results of the study indicate that supervision and incentives simultaneously influence employees' work morale. This is evidenced by the coefficient of determination (R Square) value of 0.502, which means that 50.2% of the variation in employees' work morale can be explained by the supervision and incentive variables, while the remaining 49.8% is influenced by other factors outside this study.

Other factors that may influence employees' work morale include leadership, work environment, organizational culture, job satisfaction, relationships among employees, and the availability of work facilities within the organization.

According to Hasibuan, work morale is a mental attitude that reflects enthusiasm and seriousness in carrying out work. High work morale encourages employees to work more productively and strive to achieve organizational goals optimally.

In the context of government organizations, effective supervision and appropriate incentives are two important factors that can enhance employees' work morale. Supervision plays a role in ensuring that work is carried out according to established standards, while incentives serve as rewards that can increase employees' motivation.

With effective supervision and a fair and transparent incentive system, employees will feel more appreciated and responsible for their work. Ultimately, this condition will increase employees' work morale and support the achievement of organizational goals more effectively.

## **CONCLUSION**

Based on the results of the study, it can be concluded that the research instruments used to measure the variables of supervision, incentives, and work morale have met the validity and reliability requirements, and the research data are normally distributed. The analysis results indicate that there is a relationship between supervision and employees' work morale with a correlation coefficient of 0.560, which falls into the moderate category, while the relationship between incentives and employees' work morale is 0.684, which is categorized

as strong. The regression equation obtained is  $Y = 94.424 + 0.257X_1 + 0.496X_2$ , which shows that supervision and incentives have a positive influence on employees' work morale. The coefficient of determination value of 0.502 indicates that 50.2% of the variation in employees' work morale is influenced by supervision and incentives, while the remaining 49.8% is influenced by other factors outside this study. The hypothesis testing results also show that partially, supervision and incentives have a positive and significant effect on employees' work morale, and simultaneously these two variables also have a significant influence on employees' work morale at the Regional Secretariat of Central Tapanuli Regency. Therefore, it is recommended that the institution continue to improve employees' work morale through effective and proportional supervision and by providing fair, transparent, and sustainable incentives, accompanied by rewards for high-performing employees and the strengthening of work discipline. Future researchers are also recommended to examine other variables that may influence employees' work morale.

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