

Budget Allocation of Employee Costs Based on Job Satisfaction Dimensions

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Abstract:

This research was conducted to analyze the factors of job satisfaction aimed at determining the allocation of employee costs in the Work Plan and Corporate Budget (RKAP). This research was conducted at a company in the Cilegon Industrial Area, with 117 employees as respondents.

This study identifies six aspects of employee satisfaction, namely organization; work; aspects of self-development; work environment; salary, benefits & welfare; company commitment and value. The six aspects are described in 25 dimensions which analyzed with Factor Analysis using SPSS. The results showed that of the 25 dimensions supported by three factors and given a new name, namely Contentedness; Well-Being; Salary.

Furthermore, these three factors are used as a reference for the allocation of employee costs in the Work Plan and Corporate Budget (RKAP), where Contentedness gets a proportion of 10%; Well-Being 54%; Salary 36%.

The advice given on the results of this study is because the factors of employee satisfaction are a very significant influence on employee performance and improve performance, the allocation of employee costs for budgeting continues to be carried out and evaluated for realization.

Keywords: Budget, Disruption Era, Employee Cost, Job Satisfaction, Factor Analysis

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I. PRELIMINARY

The HR world is currently undergoing a rapid transformation. Initially considered a supporter then shifted to become an important tool in digital transformation. The company began to apply digital culture by using tools and applications to support its successful transformation. In this era, the business will be disrupted by the development of technological progress. The internet, automation, artificial intelligence is changing the way business is run. The role of humans is replaced by machines and HR becomes less valuable to companies. Without HR, a business cannot achieve its goals. HR is a source of innovation and renewal.

Employees are human resources in the company. The issue of labor continues to be the focus and focus for companies to survive in this era. Corporate expenses for small companies but difficult to accept in the short term. Need the right method to produce what is needed cost-effectively and efficiently.

In a strategic control system, so that the strategy can be implemented, the company must ensure that each company understands and understands the company's strategy. Besides, the company must also agree on the strategies needed for all organizational units not to choose one another and in line with the overall company strategy. Therefore, the process of building awareness and harmony is the next thing that must be done by the company (IAI, 2015: 140). One tool that can function as management control is the Budget. In the budget, the company budget the costs to be incurred for the short-term plan. Budget allocation and accuracy data used to consider are the company's problems when controlling.

These days, macroeconomics condition isn't taking sides with the industry. One of the main issue is the employee cost, such as UMK or UMSK that keep increasing, but on the other side, it isn't easy for the company to raise their selling

price or to increase profits. In fact, we could say it's impossible to prepare budgets when the company is at loss. Therefore, we need to find strategies to anticipate this kind of conditions.

Companies that have qualified companies can be produced with high quality and also have a competitive advantage to remain strong in this era. To be able to realize these expectations, it is necessary to drive the power of management to motivate their employees to achieve high work performance and be loyal to the company. For that, the company needs to understand the feelings of individuals or employees who must be given to meet their expectations. In this case, the company can do a job satisfaction survey.

To align the desires of individual employees with the company can be done by integrating the results of the job satisfaction survey with employee costs through the budget.

II. LITERATURE REVIEW

The budget

According to Manalu (2018: 10) Budget is a quantitative plan for a certain period and is generally expressed in units of money but can also be expressed in units of goods/services. A budget is a management tool in achieving goals. Glenn A. Welsch defines the budget as follows: "Profit planning and control can be broad as defined as a systematic and formal approach to achieving planning, coordinating and controlling management responsibilities".

A budget is a quantitative short-term plan for a company. Usually, the budget period is one year. There are fundamental differences between budgets, plans, targets, and estimates. Targets are goals the company wants to achieve. To achieve this target the company must create an action plan. The budget is the cost required to carry out the plan so that the target can be achieved.

There are three ways to prepare a budget, namely an authoritative budget, a participatory budget, and a consultative budget. Authoritative

budgeting is the process of preparing a budget that is fully carried out by top-level management. Participatory budgeting, also known as the bottom-up approach, in this approach everyone in the company is involved in budgeting. Consultative budgeting is almost the same as authoritative budgeting only in the process of preparing a budget, superiors conduct consultations and collect opinions from subordinates (IAI, 2015: 92).

Employee Costs

The preparation of the company's cost budget can be divided into two parts, namely the preparation of the production cost budget, which is compiled based on output and the preparation of the period budget, which is compiled based on the sales budget. Employee costs or labor costs can be prepared using the basis of output, for direct labor costs can also use the sales budget basis, for indirect labor costs. However, in its development, labor costs tend to remain independent of output. And often referred to as employee costs.

Determination of employee costs based on Law Number 13 of 2003. Every employee is entitled to a monthly wage or salary. According to Article 1 paragraph 30 of Law Number 13 the Year 2003, wages or salaries are expressed in cash as rewards from employers to employees that are determined and paid according to work agreements, agreements, or laws and regulations. In wages or salaries, several components must be present in the preparation of salaries.

For value, the wage is distinguished between nominal wages, namely the amount in the form of money and real wages, namely the number of items that can be purchased with that amount of money. Grouping components of wages and non-wage income according to the Circular of the Ministry of Manpower of the Republic of Indonesia Number SE-07/MEN/1990 dated August 2, 1990, the wage component consists of Basic Wages, Permanent Benefits and Non-Permanent Benefits. While non-wage income

consists of Facilities, Bonuses, and Holiday Benefits. Company expenses for employee costs based on company capability.

Job satisfaction

Job satisfaction is an individual's perception of the work done by them. Job satisfaction is an individual. Each individual has a different level of satisfaction by following the value system that applies to him. The higher the assessment of the activity felt per under individual desires, the higher the satisfaction with the activity. High and low job satisfaction can have unequal effects.

In organizational behavior, job satisfaction is one of the most widely studied variables in the field of workplace psychology and has been associated with a variety of psychosocial problems in the changing world of work, organizational factors ranging from leadership to job design. The level of satisfaction a person feels about his job is based on the perception of individual satisfaction. Also influenced by one's ability to complete the tasks required, the level of communication within the organization and the way management treats employees.

Job satisfaction is an important factor for organizational success. Successful organizations are organizations with satisfied workers (Rifayat et al. 2012). Understanding aspects that contribute to job satisfaction is important because it can help identify reasons and areas that are not fulfilled by employees. According to Ijadi Maghsoodi et al (2018), variables and elements can affect job satisfaction such as job salaries, organizational environment, and types of work activities. Wexley and Yukl (2010) state that several aspects of work that affect job satisfaction include 1) wages/salaries, 2) working conditions, 3) supervision, 4) coworkers, 5) work materials, 6) job guarantees, and 7) opportunities to The job satisfaction variables consist of 1) Mentality Challenging, 2) Equitable rewards, 3) Supportive working, 4) Supportive colleagues. The fact

shows that people want to work not only looking for and getting paid but by working people expect to get satisfaction.

According to Spector (Sari and Sagala, 2016) there are nine factors that influence job satisfaction with the name Job Satisfaction Survey (JSS), namely: 1) salary, 2) promotion, 3) supervision, 4) benefits, 5) awards, 6) regulations, 7) coworkers, 8) the work itself, and 9) communication.

While Mangkunegara (2015: 120) states that there are two factors that affect job satisfaction, namely 1) employee factors, namely intelligence (IQ), special skills, age, gender, physical condition, education, work experience, years of service, personality, emotions, ways of thinking, perceptions and work attitudes; 2) occupational factors, namely the type of work, organizational structure, rank (class), position, quality of supervision, financial security, opportunities for promotion, social interaction and work relations.

In this study, we want to know the dimensions that affect employee satisfaction. Furthermore, related to employee job satisfaction will be used as a basis in determining the amount of employee cost budget per existing cost component.

III. RESEARCH METHODS

This research was conducted at a company in the Cilegon Industrial Estate. The types of data used in this study include quantitative data, qualitative data, and quantitative data that are quantitative. Based on the source, the data used in this study consisted of primary data obtained through the interview process with all employees using a questionnaire. Secondary data obtained from documents, books that are relevant to research, and the internet. The research data collection method is done by interviews and observations and secondary data obtained from various sources, especially from companies.

The research subjects were 117 employees. The instrument for measuring job satisfaction by identifying six aspects of employee satisfaction, namely 1) organization, 2) working conditions, 3) self-development; 4) work environment; 5) salary, benefits, and welfare; 6) company's commitment and value. The six aspects are outlined in 25 dimensions of company standard statements that have been adjusted to employee costs, namely 1) best-workplace (OR1), 2) treatment (OR2), 3) pride (OR3), 4) various considerations (OR4), 5) types of tasks (PK1), 6) challenging work (PK2), 7) work environment (PK3), 8) facilities (PK4), 9) creative opportunities (PK5), 10) job qualifications (PK6), 11) opportunities for development (PD1), 12) career opportunities (PD2), 13) promotion (PD3), 14) feedback (PD4), 15) training (PD5), 16) collaboration between employees (LK1), 17) problem-solving in work groups (LK2), 18) organizational policies (LK3), 19) work environment (LK4), 20) salary (GT1), 21) benefits (GT2), 22) wages system (GT3), 23) optimism (KN1), 24) commitment (KN2), and 25) corporate value (KN3).

The level of employee satisfaction is measured based on a Likert Scale with a predetermined score, namely: very satisfied with a score of 7, satisfied with a score of 6, somewhat satisfied with a score of 5, do not know with a score of 4, quite satisfied with a score of 3, dissatisfied with a score of 2, very dissatisfied with a score of 1.

Factor analysis is used to classify existing dimensions. Factor analysis is a multivariate analysis carried out by forming factors using the SPSS application tool. The steps taken for factor analysis refer to Santoso's recommendations (2017: 59).

IV. ANALYSIS AND DISCUSSION

Factor Analysis

1. KMO and Barlett's Test (measures the strength of relationship among the variables)

Based on the results of the SPSS output for data 25 questions were answered by 117 respondents in the question. The KMO measures the sampling adequacy which should be close then 0.5 for satisfactory factor analysis to proceed. Kaiser (1974) recommend 0.5 (value for KMO) as minimum, values between 0.7-0.8 acceptable, and values above 0.9 are superb. Looking the table below, the KMO measure is 0.942. The value is above 0.5 and therefore can be barely accepted (Table 1).

Bartlett's test is another indication of the strength of the relationship among variables. From the same table, we can see the Barlett's Test of Sphericity is significant (0.12). That is, significance is less than 0.05. In fact, it is actually 0.000, i.e. the significance level is small enough to reject the null hypothesis. This means that correlation matrix is not an identity matrix.

Table 1
KMO and Bartlett's Test

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.942
Bartlett's Test of Sphericity	Approx. Chi-Square	3282.373
	Df	300
	Sig.	.000

2. Communalities

The next item from the output is a table of communalities which shows how much of variance (i.e. the communality value which should be more than 0.5 to be considered for further steps factor analysis) in variables has been accounted for by the extracted factors. 82.1% of the variance in "Pride (OR3)" is accounted for, while 36.9%

of variance in "Environment (LK4)" is accounted for (Table 2).

From the results of community analysis, the amount of variance from the initial variable can be explained by the factors formed. The greater the communality, the closer the relationship of variables associated with the factors formed. Following are the results of the communality of 25 variables.

Table 2
Communalities

	Initial	Extraction
Workplace	1.000	.763
Treatments	1.000	.663
Pride	1.000	.821
Considerations	1.000	.711
Tasks	1.000	.731
Challenge	1.000	.737
Environment	1.000	.676
Facilities	1.000	.597
Opportunities	1.000	.483
Qualifications	1.000	.685
Developments	1.000	.779
Career	1.000	.682
Promotions	1.000	.647
Feedbacks	1.000	.633
Trainings	1.000	.654
Collaborations	1.000	.577
Work Groups	1.000	.498
Policies	1.000	.690
Work Environment	1.000	.369
Salary	1.000	.807
Benefits	1.000	.745
Wages System	1.000	.796
Optimism	1.000	.600
Commitment	1.000	.747

	Initial	Extraction
Corporate Values	1.000	.729

Extraction Method: Principal Component Analysis.

3. Total Variance Explained

Eigenvalue actually reflects the number of extracted factors whose sum should be equal to number of items which are subjected to factor analysis. The next item shows all the factors extractable from the analysis along with their eigenvalues.

The eigenvalue table has been divided into three sub-sections, i.e. Initial Eigen Values, Extracted Sums of Squared Loadings and Rotation of Sums of Squared Loading. For analysis and interpretation purpose we are only concerned with Extracted Sums of Squared Loadings.

In the Total Variance Explained table shown in the SPSS, 25 analyzed variables had been grouped into 3 factors, namely eigenvalues which show numbers greater than one. Thus there are 3 factors formed.

Factor loading is the magnitude of the correlation between each variable with factor 1, factor 2 and factor 3. Determination of the variables that enter each factor is done by comparing the magnitude of the correlation on each line. A correlation number below 0.5

indicates a weak correlation. Whereas above 0.5 means a strong correlation.

In this study, there are 25 dimensions which means 25 Components had been analyzed. There are two types of analysis to explain a variant, namely Initial Eigenvalues and Extraction Sums of Squared Loadings. In the Initial Eigenvalues, variants indicate the factors formed. If all the factors added together indicate the number of variables that is 25. Requirements to be a factor, then the Eigenvalue value must be greater 1. The Eigenvalue Component 1 value of 14.247 or > 1 will become a factor 1 and be able to explain 56.988% of the variation. While the Eigenvalue Component 2 value of 1.424 or > 1 becomes a factor of 2 and is able to explain 5.694% variation. While the Eigenvalue Component 3 value of 1.150 or > 1 becomes a factor of 3 and is able to explain 4.600% variation. If the factors 1, factor 2 and factor 3 are added up they are able to explain 67.282% of variation.

While in the Extraction Sums of Squared Loadings section shows the number of variations or the number of factors that can be formed, the output results above there are 3 (three) variations of factors, namely 14.247; 1.424 and 1.150.

Table 3
Total Variance Explained

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	14.247	56.988	56.988	14.247	56.988	56.988
2	1.424	5.694	62.682	1.424	5.694	62.682
3	1.150	4.600	67.282	1.150	4.600	67.282
4	.984	3.936	71.218			
5	.810	3.241	74.460			
6	.755	3.021	77.481			
7	.649	2.596	80.076			

Component	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
8	.564	2.258	82.334			
9	.523	2.091	84.425			
10	.453	1.811	86.236			
11	.405	1.621	87.857			
12	.378	1.513	89.370			
13	.345	1.378	90.749			
14	.334	1.337	92.085			
15	.306	1.223	93.308			
16	.292	1.168	94.476			
17	.269	1.078	95.554			
18	.218	.873	96.427			
19	.211	.845	97.272			
20	.146	.583	97.855			
21	.133	.531	98.386			
22	.121	.484	98.870			
23	.109	.438	99.308			
24	.093	.372	99.680			
25	.080	.320	100.000			

Extraction Method: Principal Component Analysis.

4. Component Matrix

The table 3 below shows the loadings (extracted values of each item under 3

variables) of the 25 variables on the three factors extracted. The higher the absolute values of the loading, the more the factor contributes to the variable.

Table 4
Component Matrix^a

	Component		
	1	2	3
Workplace	.800	-.286	.201
Treatments	.745	-.311	.109
Pride	.851	-.179	.252
Considerations	.786	-.143	.271

	Component		
	1	2	3
Tasks	.736	.432	
Challenge	.757	.402	
Environment	.724	.228	.317
Facilities	.705		.304
Opportunities	.688		
Qualifications	.694	.450	
Developments	.809	.309	-.171
Career	.768	.104	-.284
Promotions	.721		-.346
Feedbacks	.767	.101	-.186
Trainings	.742		-.316
Collaborations	.719	.167	.180
Work Groups	.697	.108	
Policies	.805		-.182
Work Environment	.540	-.215	.176
Salary	.807	-.253	-.304
Benefits	.703	-.436	-.248
Wages System	.813	-.249	-.270
Optimism	.760		.143
Commitment	.828	-.102	.225
Corporate Values	.839	-.145	

Extraction Method: Principal Component Analysis.

a. 3 components extracted.

5. Rotated Component Matrix

The idea of rotation is to reduce the number factors on which the variables under investigation have high loadings. This table below contains the rotated factor loadings,

which represent both how the variables are weighted for each factor but also the correlation between the variables and the factor. Because these are correlations, possible values range from -1 to +1. On the options blank(.30), which tells SPSS not to

print any of the correlations that are .3 or less.
This makes the output easier to read by

removing the clutter of low correlations that
are probably not meaningful anyway.

Table 5
Rotated Component Matrix^a

	Component		
	1	2	3
Workplace	.749	.240	.380
Treatments	.668	.183	.428
Pride	.762	.360	.333
Considerations	.717	.353	.270
Tasks	.264	.780	.231
Challenge	.300	.768	.241
Environment	.533	.621	
Facilities	.664	.350	.183
Opportunities	.361	.475	.357
Qualifications	.233	.769	.198
Developments	.234	.710	.469
Career	.234	.514	.603
Promotions	.177	.464	.632
Feedbacks	.298	.516	.528
Trainings	.277	.359	.669
Collaborations	.472	.561	.198
Work Groups	.374	.491	.341
Regulations	.325	.534	.547
Work Environment	.542	.147	.233
Salary	.414	.244	.760
Benefits	.473		.721
Wages System	.437	.252	.736
Optimism	.573	.411	.321
Commitment	.694	.408	.315

	Component		
	1	2	3
	.618	.370	.458

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 7 iterations.

Rotation makes the interpretation of the analysis easier. The table below shows 1 the remaining variables are substantially loaded on Factor 3. These factors can be used as variables for further analysis.

Table 6
Rotated Component Matrix

Factor 1	Factor 2	Factor 3
Workplace	Tasks	Career
Treatments	Challenge	Promotions
Pride	Environment	Feedbacks
Considerations	Opportunities	Trainings
Facilities	Qualifications	Policies
Work Environment	Developments	Salary
Optimism	Collaborations	Benefits
Commitment	Work Groups	Wages System
Corporate Values		

6. Component Transformation Matrix

As a final step in determining factors, it can be seen that the Component Transformation

Matrix serves to prove the magnitude of the correlation value of the formed factor.

Table 7
Component Transformation Matrix

Component	1	2	3
1	.606	.578	.547
2	-.473	.814	-.337
3	.640	.054	-.766

Extraction Method: Principal Component Analysis.

Rotation Method: Varimax with Kaiser Normalization.

Based on the table the correlation value of each factor formed > 0.5. The "-" (minus) sign indicates the direction of the correlation and is still considered to be able to summarize the indicator. Means it can be concluded that 3 factors formed are appropriate in summarizing the 25 dimensions.

7. Determine factor labels

After the factors are formed, it turns out that the variables entered in each factor are not the same as previously predicted. Then given a new name as follows:

- Factor 1: Contentedness
- Factor 2: Well-Being
- Factor 3: Salary

Employee Cost Allocation Budget

Employee cost budgets that apply in companies based on Directors' Decrees with the calculation of Cost of Living Adjustment (COLA) are then allocated according to the Employee Performance Evaluation. The Cost of Living Adjustment percentage is based on the inflation rate projected by the Government while the Job Performance Assessment is adjusted to the performance of each employee.

In 2017, the realization of employee costs is around 10,5 millions USD. budget allocations for employee costs in 2018 is around 11 millions USD. Based on historical data on the realization of employee costs over the past years, using the results of the factor analysis group, the average proportion of employee costs in the following proportions:

Table 8
The Proportion Of Budget Allocation For Employee Costs After Factor Analysis
(In Thousand USD)

Items	Account	Description	Amount Realization 2017	Allocation	Factor	Allocation	Named
OR3	410103	Pride	150,658	1%	Factor 1	10%	Contentedness
OR1	410101	Workplace	140,015	1%			
KN2	410124	Commitment	137,079	1%			
KN3	410125	Corporate Values	133,776	1%			
OR4	410104	Considerations	130,472	1%			
OR2	410102	Treatments	121,664	1%			
KN1	410123	Optimism	110,103	1%			
PK4	410108	Facilities	109,553	1%			
LK4	410119	Work Environment	67,714	1%			
PD1	410111	Developments	840,759	8%	Factor 2	54%	Well-Being
PK2	410106	Challenge	795,429	8%			
PK1	410105	Tasks	788,953	8%			
PK6	410110	Qualifications	739,307	7%			
PK3	410107	Environment	729,593	7%			
LK1	410116	Collaborations	622,744	6%			
LK2	410117	Work Groups	537,481	5%			
PK5	410109	Opportunities	521,292	5%			
GT1	410120	Salary	545,868	5%	Factor 3	36%	Salary
GT3	410122	Wages System	538,427	5%			
GT2	410121	Benefits	503,930	5%			
LK3	410118	Policies	466,727	4%			

Items	Account	Description	Amount Realization 2017	Allocation	Factor	Allocation	Named
PD2	410112	Career	461,316	4%			
PD5	410115	Trainings	442,376	4%			
PD3	410113	Promotions	437,641	4%			
PD4	410114	Feedbacks	428,171	4%			
Total			10,501,049	100%		100%	

Theoretically, the employee cost budget is allocated only to the increase in base assumption in accordance with the results of employee performance appraisal. Practically the greatest employee satisfaction is in the benefits and well-being, next salaries and allowance. So that the

proportion of the budget of employee costs that are allocated based amount before.

For the 2018 budget, the company uses the assumption of a 5.57% increase.

Table 9
Budget Allocation Employee Costs (Existing)
(In Thousand USD)

No	Factors	Amount Realization 2017	Budget Assumption 2018	Amount Budget 2018 (RKAP)
1	Contentedness	1,101,033	5.57%	1,162,361
2	Well-Being	5,575,559	5.57%	5,886,118
3	Salary	3,824,457	5.57%	4,037,479
	Total	10,501,049	5.57%	11,085,957

If the allocation of employee costs is based on a percentage of the results of the factor analysis

of the employee satisfaction survey, the 2018 budget will be as follows:

Table 10
Budget Allocation Employee Cost For Job Satisfaction Survey (JCC)
(In Thousand USD)

No	Factors	Amount Realization 2017	Allocation Based JSS	Budget on 2018 (5.57%)	Amount Budget 2018 (JSS)
1	Contentedness	1,101,033	10%	0.56%	1,107,166
2	Well-Being	5,575,559	54%	3.01%	5,743,261
3	Salary	3,824,457	36%	2.01%	3,901,145
	Total	10,501,049	100%	5.57%	10,751,571

Assuming an increase in the budget of 5.57%, the difference in the budget allocation of existing employee costs compared to using a basic factor analysis of the results of the company's employee satisfaction survey can streamline employee costs by 3%.

Table 11
Comparison Budget Allocation Employee Cost
(In Thousand USD)

No	Factors	Amount Realization 2017	Amount Budget 2018 (Existing)	Amount Budget 2018 (JSS)	Difference
1	Contentedness	1,101,033	1,162,361	1,107,166	55,195
2	Well-Being	5,575,559	5,886,118	5,743,261	142,857
3	Salary	3,824,457	4,037,479	3,901,145	136,334
	Total	10,501,049	11,085,957	10,751,571	334,386

Now that we have allocations percentage on each factors, we divided 5.57% into each factors. As you see, now we have 10,7 millions USD in budget allocation drafting in 2018. This amount is smaller compared to budget allocations drafting based on company's assumptions. This might increased the budget profit of the company.

CONCLUSION

Based on the tests conducted, conclusions can be drawn as follows:

1. Based on factor analysis, 6 aspects of job satisfaction consisting of 25 dimensions are reorganized into 3 dimensions, namely Contentedness, Well-Being, Salary.

2. The proportion of the employee cost budget that was previously allocated based on the Cost of Living Adjustment (COLA) and the Job Performance Assessment is recommended to be changed to adjust the level of employee satisfaction. For 2018, company assume to increase employee cost at 5.57% from 2017 realization amount.
3. Based on existing, amount budget allocation for employee cost for 2018 is USD11.085 thousand.
4. Based on factor analysis job satisfaction, amount budget allocation for employee cost for 2018 is USD10,751 thousand.
5. Assuming an increase in the budget of 5.57%, the difference in the budget allocation of existing employee costs compared to using basic factor analysis of the results of the company's employee satisfaction survey can streamline employee costs by 3%.

The results of this study have a number of implications. Theoretically, the employee cost budget is allocated only to the increase in base salary in accordance with the results of employee performance appraisal, but based on the results of this study is not a major dimension of employee job satisfaction.

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