

THE INFLUENCE OF BUSINESS ETHICS, WORK ETHIC, EMPLOYEE ENGAGEMENT REMUNERATION ON THE COMPANY'S REPUTATION IN PUBLIC PLANTATION COMPANIES



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Abstract

This study aims to investigate the relationship between business ethics, work ethic, remuneration, and corporate reputation in public plantation companies. This study used quantitative approaches by selecting 100 employees from open plantation enterprises through random sampling. A method called Partial Least Squares (PLS) is employed for the data analysis. The results of the analysis show a significant relationship between business ethics, work ethic, remuneration with company reputation. It was found that strong business ethical practices, a positive work ethic, and fair remuneration can contribute positively to a company's reputation. These findings indicate the importance of implementing these practices in improving the company's image in the eyes of the public. This research provides valuable insights for the management of publicly traded plantation companies in understanding the factors that affect their company reputation. Practical implications of these findings include an emphasis on improving a culture of business ethics, strengthening work ethics, and implementing fair and competitive remuneration policies. This is expected to help companies strengthen their position in the market and gain greater support from various stakeholders.

Keywords: Business Ethics, Work Ethic, Remuneration, Company Reputation

INTRODUCTION

In an era of globalization marked by increasingly fierce competition, a company's credibility quickly rises to the status of a crucial asset for its long-term success. A good reputation not only reflects the credibility and integrity of the company, but also becomes a determining factor in attracting investment, retaining customers, and maintaining good relationships with stakeholders. While changing market dynamics, open plantation companies are no exception to the importance of maintaining a good reputation as an integral part of their business strategy (Arif & Anggraeni, 2023).

Open plantation companies perform a crucial economic function by supplying vital products such as palm oil, rubber, tea, and other agricultural goods. However, alongside the economic benefits they offer, the plantation industry often encounters complex challenges, including environmental, social, and economic issues. Therefore, maintaining a good reputation is crucial for the sustainability of plantation companies' operations and growth (Tandana et al., 2022).

A company's reputation is an important aspect influenced by various factors, including business ethics. Research indicates that a positive reputation significantly impacts a company's business performance (Widiastuty, 2023). In addition, Islamic Corporate Social Responsibility (ICSR) disclosure activities in financial statements also have a significant beneficial effect on the business's reputation (Arifin & Wardani, 2016). The implementation of business ethics, particularly Islamic business ethics, can also influence customer loyalty to the company (Wardani & Ridlwan, 2022). This shows that aspects of business ethics not only affect the company's internal operations but also its relationship with customers. Furthermore, the company's reputation also influences investor reaction, as a positive reputation can have a significant impact on investor response to the company (Jao et al., 2020). Research has also shown that sustainable structures can make a positive contribution to a company's reputation (Jao, 2021). In the context of the influence of business ethics on a company's reputation, it is important to pay attention to other factors such as Corporate Social Responsibility (CSR) and investment risk. Research indicates that CSR and investment risk can also impact a company's reputation, with profitability serving as a mediating variable in the relationship (L. Agustina et al., 2023). That being the case, it follows that business ethics

have a key part in influencing the company's reputation. By implementing good business ethics, a company can strengthen its reputation, and influence customer loyalty, investor reaction, and overall business performance.

Work ethic plays a crucial role impact on a company's reputation. Some of the factors that affect a company's reputation are determined by its adherence to government rules, compliance with its code of ethics, fair treatment of employees by management, the efficiency of its operations, and its approach to addressing environmental concerns (Kuncoro, 2021). In addition, a company's reputation is also affected by online trust, where increasing online trust can significantly improve a company's reputation (Nurbaiti et al., 2021). Other studies have shown that a company's positive reputation can affect employee job satisfaction because it creates a sense of pride for employees who work at the company (Setyoastuti & Saragih, 2021). In addition, company reputation also acts as a mediating variable in the correlation between employer branding and job application interest where a good company reputation can increase applicants' interest in joining the company (Indra & Widodoatmodjo, 2021); (Ekhsan & Fitri, 2021)). The reputation of the company also exerts a beneficial impact on the inclination to seek employment (Indra & Widodoatmodjo, 2021). In addition, the company's reputation also affects employee morale (Prasetya et al., 2021). Research also indicates that the reputation of auditors can have an impact on the quality and strength of a company's financial statements and have an impact on tax management in the company (Muslimah & Pohan, 2022) (Fahreza, 2019). Thus, a good work ethic can help build a positive company reputation, which, in turn, can affect various aspects of the company, such as employee satisfaction, applicant interest, morale, and the quality of financial statements. Hence, businesses must pay attention to work ethic as part of their strategy to improve their company's reputation.

Induction of Twisting Disease Resistance on Shallot (*Allium cepa var. ascalonicum*) Against Twisting Disease (*Fusarium oxysporum f.sp. cepae*) through Biopesticide Application (Prasetya et al., 2021). In addition, a company's reputation can also be affected by other factors such as service quality and corporate social responsibility (CSR) (Ilyas et al., 2022); (Afifah et al., 2021). Related to the company's reputation, several aspects need to be considered to improve it, including things like product or service excellence, customer

support, staff encounters, and overall happiness among clients. Additionally, a company's positive reputation can also influence employee job satisfaction and foster a sense of pride among its employees (Setyoastuti & Saragih, 2021). In addition to remuneration, other factors such as corporate social responsibility (CSR) can also affect employee performance. Studies by Hamdani and Awatara show that corporate social responsibility and organizational commitment can impact the productivity of workers (Hamdani & Mawardi, 2018). Thus, the company's strategy in managing employee remuneration, maintaining the company's reputation, and involving employees in CSR activities can equally affect employee performance and the company's overall reputation.

Previous research has highlighted various factors that can affect a company's reputation in open plantation companies. One of them is business ethics, where ethical standards and company codes of ethics can be the foundation for building a good reputation (Nova & Martdianty, 2021). In addition, employee work ethic also plays an important role in influencing the reputation of a company, because research shows that work ethic can have a positive impact on employee performance (Hadiansyah & Yanwar, 2017). In addition, employee remuneration or compensation plays a significant role in influencing the reputation of a company. Previous research has shown that adequate compensation can improve employee performance. It is crucial to think about how factors such as employee competence and compensation can interact to affect employee performance and ultimately company reputation (Afifah et al., 2021).

Factors such as business ethics, work ethic, remuneration, and employee engagement have been recognized as important elements contributing to the formation of a company's reputation. Business ethics encompass moral principles and integrity that guide corporate behavior in interactions with various stakeholders. A strong work ethic reflects an organizational culture that fosters productivity, professionalism, and responsibility. Furthermore, the implementation of equitable compensation and impactful employee engagement strategies can serve as incentives to foster and nurture employee allegiance, consequently bolstering the overall success of the organization.

Although we recognize the significance of these elements, there is still a requirement to further investigate the impact of the interplay of business ethics, work ethic, remuneration,

and staff engagement on a company's reputation, specifically in the setting of open plantation enterprises. Therefore, this study seeks to examine how these factors impact corporate reputation within the plantation industry and to explore potential implications for managerial practices and corporate policies. With a better understanding of these dynamics, it is expected that plantation companies can optimize their strategies for building and maintaining a strong and sustainable reputation.

REVIEW OF LITERATURE

Business Ethics

(Triwibowo & Adam, 2023) suggest that business ethics are a way to conduct business activities that encompass all facets of individuals, corporations, and the community. In business competition, companies or organizations that are considered superior are not only those that can generate large profits but also those that exhibit good work ethics. Work ethics within an organization serve as one of the commonly used benchmarks for conducting business activities and are also utilized to assess the performance of the company or organization, including employee performance. While according to (Butarbutar, 2019) ethics embodies concrete values and norms that serve as the compass and foundation of human life in all its aspects. Thus, it can be concluded that ethics is a normative or steadfast field of study, as it plays a pivotal role in determining what an individual ought to do or refrain from doing. The integration of ethics in business administration binds each individual according to the responsibilities inherent to their roles. In other words, managers and leaders of work units, as well as corporate institutions, are bound to adhere to business ethics. All members of the organization or company, in accordance with their primary duties and functions, must clearly define and responsibly implement business ethics. From a narrower perspective, a company is considered to have adopted business ethics if it fulfills its social responsibilities. Social responsibility arises due to negative externalities, and companies must bear social costs accordingly. Various perspectives on business ethics provide indicators that can be used to determine whether individuals and companies have implemented business ethics in their business activities (Butarbutar, 2019): 1) Economic indicators; 2) Applicable special regulatory indicators; 2) Legal indicators; 3) Indicators of religious teachings; 4) Cultural indicators and ethical indicators of each business person.

Work Ethic

Work ethic is a value based on a spirit that has initiative, and hard work that is a driving force to advance a company. According to (Nurjaya et al., 2021) work ethic is norms that are binding and emphasized implicitly as well as standards that have been acknowledged and embraced as reasonable habits to be maintained and established in the financial well-being of a group's members (Nurjaya et al., 2021). Work ethic refers to the attitude towards work that defines an individual or a group, based on their beliefs and opinions on work. It is demonstrated via their determination and tangible actions in the workplace (Nofitasari & Prasetyo, 2021). The concept of work ethic has various distinguishing traits that define its essence. Priansa identifies three primary attributes that define work ethic (Siregar, 2019), are: 1) Interpersonal skills; 2) Initiative; 3) Reliable.

Employee Engagement Remuneration

Mondy and Neo, (in (Rahayu & Ruhamak, 2017)), Remuneration is described as monetary compensation given to workers in exchange for their services to the company. Essentially, remuneration serves as a tool for realizing the organization's vision and mission. Its primary objective is to attract capable and experienced employees, retain high-quality staff, motivate employees to work effectively, foster positive behavior, and serve as a means to control expenses. These factors collectively contribute to the achievement of the organization's vision and mission. While according to Notoadmodjo, (in (Mustikaningsih & Handayani, 2014)), argues that humans as individuals and social beings have many material or intangible requirements. The seven types of compensation are as follows: salary, living expenses allowance, performance allowance, holiday allowance, compensation allowance, health fee, and old age allowance fee.

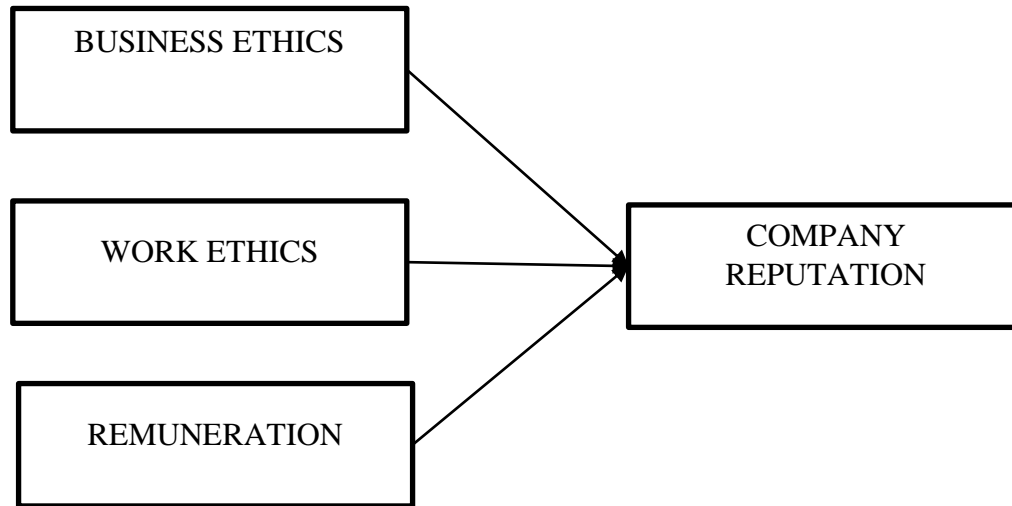
According to (Lestari, 2021) remuneration has the following indicators: 1) Salary; 2) Incentive; 3) Benefits; 4) Bonuses and commissions; 5) Allowances.

Company Reputation

According to (Purba et al., 2023) their research concluded that a company's reputation is its good name or image that can convince consumers of the company's credibility. Additionally, it signifies consumer perception, encompassing the company's ability to deliver the best services to its consumers. Company reputation stands as one of the most crucial

elements in the business world, as both positive and negative reputations serve as significant indicators of a company's success. It serves as a guiding factor for many individuals in making various important decisions. The indicators of company reputation referenced from Selnes' research in (Ekhsan & Fitri, 2021), include: 1) Good name; 2) Competitor Reputation; 3) Widely known; 4) Ease of recall

Conceptual Framework



RESEARCH METHOD

Sugiyono (2017) categorized this study as descriptive quantitative research. Scientific procedures are known as research methods used to collect data for specific aims and applications. Techniques employed in quantitative methodologies. Research that involves observation, interviews, or questionnaires about the current circumstances of the issue being examined is known as descriptive research (Sarstedt et al., 2020). Researchers gather data through surveys and similar methods in order to assess the presence of hypertension or provide a response to a specific inquiry. This descriptive inquiry aims to elucidate the underlying dynamics of the current scenario under investigation.

The study was carried out on publicly traded plantation firms. The sampling technique employed in this study is random sampling. Consequently, the sample size consisted of 100 employees from publicly traded organizations.

The data analysis method utilized in this study is Partial Least Squares (PLS). Partial Least Squares (PLS) is a statistical technique used in Structural Equation Modeling (SEM) that use using a component-based or variance-based method to analyze relationships between variables According to Sarstedt et al., (2020), The objective of PLS-SEM is to construct theories with a focus on prediction. PLS is employed to elucidate the existence or nonexistence of connections between latent variables (prediction). PLS is a robust analytical technique as it does not make any assumptions about specific scale measurements for the current data or require large sample sizes (Hair et al., 2019).

Test Validity and Reliability

Validity and reliability tests are conducted to verify the accuracy and dependability of the measurements employed. Validity and reliability testing can be observed in:

To begin, standard loading factors illustrate the degree to which each item scored is correlated with its construct, and convergent validity is a measure that is evaluated regarding the association between item/component scores and construct scores. For individual reflex measurements, a correlation coefficient greater than 0.7 is considered high.

Second, the idea of discriminant validity is a way to measure that takes the reflection index's size and cross-loading into account while evaluating it. One way to find out if a tool is discriminately valid is to compare its extracted AVE. When the AVE score is more than 0.5, we say that the tool is authentic.

Thirdly, Composite reliability refers to the extent to which a structure can be observed based on coefficients of latent variables. If the measurement yields a result of more than 0.70, Based on the evidence, it seems that the structure is very dependable.

The fourth reliability test is Cronbach's Alpha, which is meant to bolster composite reliability outcomes. If Cronbach's alpha is greater than 0.7, we can say that the variable is dependable.

Instrument Test

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

R-Square Test

To determine the extent to which an independent variable affects the dependent latent variable, researchers calculate the R-squared value of the dependent construct.

Inner Model Analysis

Inner Model Analysis, sometimes referred to as the Structural Model, is a method utilized to forecast causal connections among variables within a model. Hypotheses are examined and evaluated during the process of doing deep model analysis in Smart PLS evaluation. When hypothesizing, one can see the T-statistic and probability values. With a value of 1.96 for alpha 5 percent, the t-statistic results are utilized for statistical hypothesis testing, and beta scores are employed for determining the direction of effect of the link between variables. To determine if a hypothesis is valid or not, we use the following criteria:

Ha= t-statistic > 1.96 with a p-value score of < 0.05.

H0= t-statistic < 1.96 with a p-value score of > 0.05.

RESULTS AND DISCUSSION

Test Outer Model

Validity Test Results

To determine how accurate and reliable the questionnaire is, the validity test is employed. Researchers used convergent validity with average variance extracted (AVE) to test the study's validity. If the outer loading value is more than 0.7 and the average variance extracted (AVE) value is more than 0.05, then the instrument is deemed legitimate.

Table 1
Validity Test Results

Variable	Indicator Code	AVE	Outer Loading	Description
Business Ethics	X1.1	0.585	0.788	Valid
	X1.2		0.775	Valid
	X1.3		0.713	Valid
	X1.4		0.793	Valid
	X1.5		0.749	Valid
Work Ethic	X2.1	0.624	0.780	Valid
	X2.2		0.834	Valid
	X2.3		0.766	Valid
	X2.4		0.788	Valid
	X2.5		0.779	Valid
Remuneration	X3.1	0.584	0.728	Valid
	X3.2		0.791	Valid
	X3.3		0.765	Valid
	X3.4		0.778	Valid
	X3.5		0.759	Valid
Company Reputation	Y1.1	0.625	0.813	Valid
	Y1.2		0.817	Valid
	Y1.3		0.772	Valid
	Y1.4		0.796	Valid
	Y1.5		0.752	Valid

Reliability Test Results

Researchers in this study used two reliability tests—the Composite Reliability Test and the Cronbach Alpha test. To determine the absolute minimum level of reliability, researchers use the Cronbach Alpha test. A Cronbach alpha score greater than 0.6 indicates that the data is adequate. Composite reliability tests, meanwhile, measure how reliable a variable is. A composite reliability scores greater than 0.7 indicates that the data is very dependable.

Table 2
Reliability Test

	Cronbach's Alpha	Composite Reliability
Business Ethics	0.822	0.875
Work Ethic	0.849	0.892
Remuneration	0.822	0.875
Company Reputation	0.850	0.893

The results show that the Cronbach Alpha score and Composite Reliability of all variables on the dependable instrument are greater than 0.6 and 0.7, respectively.

Inner Model Test

To find out how much external variables affect endogenous variables, one uses the determination coefficient (R-Square). The items that follow the table displays the R-Square value that was derived from the data analysis performed using the smartPLS show:

Table 3
R-Square Test

	R Square	R Square Adjusted
Company Reputation	0.657	0.646

The score in the table demonstrates that 65.7% of the variability in the Company Reputation (Y) variables may be attributed to Business Ethics, Work Ethic, and Remuneration. The remaining percentage is ascribed to other variables that were not considered in this study.

Hypothesis Test

Table 4
Hypothesis Test

	Original Sample (O)	T Statistics (O/STDEV)	P Values
Business Ethics -> Company Reputation	0.354	4.586	0.000
Work Ethic -> Company Reputation	0.269	2.821	0.005
Remuneration -> Company Reputation	0.306	2.907	0.004

Business Ethics -> Company Reputation

The outcomes of the initial hypothesis test, which examines the impact of business ethics on company reputation, yielded a Positive Beta score (0.354) with a statistical T-score of 4.586 ($p > 1.96$) and p-value of 0.000 ($p < 0.05$), indicating a significant positive influence. This suggests that business ethics can enhance a company's reputation.

Business ethics play a significant role in enhancing the reputation of public plantation companies. Research indicates that the application of good business ethics can influence customer loyalty; hence, the better business ethics are applied, the higher the level of customer loyalty to the company (Wardani & Ridlwan, 2022). Moreover, the company's

reputation heavily relies on demonstrated business ethics, as applying good business ethics can foster a favorable impression of the business among consumers (Dewi, 2020). Empirical evidence suggests that the mediating role of corporate reputation in various governance structures can impact a company's business performance (Widiastuty, 2023). Additionally, a company's reputation can serve as an important strategic resource for banking, despite not directly impacting profitability (Kholqi & Septiarini, 2021). In the context of business sustainability, the responsibilities carried out toward stakeholders within the organization can enhance the company's image and reputation, subsequently leading to improved output and bottom-line results for the business (Prihanto & Damayanti, 2022) Thus, it is reasonable to assume that good business ethics play a pivotal role in shaping the reputation of public plantation companies. By implementing good business ethics, companies can foster high customer loyalty, establish a favorable reputation, and enhance overall company performance and productivity.

Work Ethic -> Company Reputation

The second hypothesis, which examined the impact of work ethic on firm reputation, was shown to have a strong positive influence, as evidenced by a Positive Beta score of 0.269, a statistical T of 2.821 ($p > 1.96$), and p values of 0.005 ($p < 0.05$).

To enhance the reputation of open plantation companies, it is crucial to focus on improving work ethics among employees. Research indicates that mental health plays a vital role in enhancing work ethic, self-potential, and overall productivity within a company (Mustamin et al., 2022). Additionally, employee well-being, fostered by effective leadership, can bolster morale, and productivity, and aid in achieving organizational objectives (Rinawati Zailani et al., 2022). Studies demonstrate a substantial and favorable impact of work ethic and organizational culture on employee motivation, thereby contributing to the improvement of work ethics (Shifak et al., 2022) Furthermore, a company's reputation is closely associated with various factors such as Islamic corporate social responsibility disclosure, financial performance, and stakeholder engagement (Arifin & Wardani, 2016). A high reputation not only results in better financial performance but also attracts stakeholders to collaborate (Oktavianus et al., 2022). Furthermore, a positive company reputation can significantly influence investor reaction by providing new information and enhancing

shareholder value (Jao et al., 2020). In the context of plantation companies, factors such as the dividend payout ratio, operational cash flow, and free cash flow can impact the company's value, underscoring the significance of financial aspects in reputation management (Suwandhi & Puspasari, 2021). Additionally, the influence of work ethics and the impact of company culture on workers' dedication underscores the importance of fostering a conducive work environment to enhance the company's overall reputation (Ghani et al., 2022). In conclusion, to bolster the reputation of publicly listed plantation companies, it is imperative to prioritize mental health support for employees, promote a positive work culture, adhere to Islamic corporate social responsibility practices, maintain financial transparency, and focus on creating a conducive work environment conducive to fostering strong work ethics and employee commitment.

Remuneration -> Company Reputation

A statistical T-score of 2.907 ($p > 1.96$) and a p-value of 0.004 ($p < 0.05$) were produced by the results of testing the third hypothesis, which examines the influence of compensation on corporate reputation. This indicates a substantial positive effect. The beta score was 0.306. This suggests that remuneration can enhance the company's reputation.

Remuneration, encompassing a fair and transparent payroll system, can have a substantial impact on enhancing the reputation of publicly listed plantation companies. Research indicates that companies with good reputations tend to garner higher preferences from consumers and investors (Yuni Pramitha & Sudana, 2021). Remuneration, encompassing a fair and transparent payroll system, can have a substantial impact on enhancing the reputation of publicly listed plantation companies. Research signifies that corporations with good reputations tend to garner higher preferences from consumers and investors (Cahyani & Kiswara, 2019). Additionally, the dissemination of environmental information and corporate social responsibility (CSR) can contribute to a company's reputation (C. Agustina & Mulyani, 2019). In the context of open plantation companies, environmental and social aspects hold great importance. CSR disclosure can enhance a company's reputation (C. Agustina & Mulyani, 2019). while the disclosure of environmental information can mitigate debt costs and reputational risks for companies (Febrinalda & Hasnawati, 2022). Additionally, a good reputation can influence investment decisions,

funding choices, and company valuation (Sari et al., 2022). Thus, fair and transparent remuneration can serve as a crucial factor in enhancing the reputation of public plantation companies. In a broader context, a company's reputation can also impact various other aspects of its operations. A positive reputation can boost consumer confidence, attract investors, and influence the company's financial performance (Oktavianus et al., 2022). Moreover, a favorable reputation can contribute to a company's brand equity (Sari et al., 2022). Therefore, maintaining the company's reputation through proper remuneration can prove to be an effective strategy in bolstering the competitiveness and sustainability of open plantation companies.

CONCLUSION

It has been determined, via research and conversations, that business ethics, work ethic, and remuneration can significantly contribute to enhancing the company's reputation. Through the implementation of ethical practices in its operations, the company can garner trust and compliance from stakeholders, thereby enhancing its respect from the general population. Moreover, by fostering a strong work ethic among employees, the company can demonstrate its commitment to quality, integrity, and professionalism, further bolstering its reputation. Meanwhile, fair and competitive remuneration can aid in retaining and attracting top talent, as well as improving employee motivation and performance, ultimately reflecting positively on the company's reputation as a responsible and desirable workplace. Thus, maintaining and improving these various aspects not only ensures the economic sustainability of companies but also strengthens their reputation in the market and society at large.

In addition to understanding the importance of business ethics, work ethic, and remuneration in strengthening a company's reputation, several suggestions can be given to improve these practices: a) Transparency: Companies should commit to being transparent in all aspects of their operations, including in communications with customers, employees, and other stakeholders. Transparency builds trust and strengthens the company's reputation; b) Education and Training: Providing instruction and preparation to employees on good business ethics and moral work practices can help reinforce positive company culture and

promote appropriate behavior in the workplace; c) Community Engagement: Engaging in social activities and supporting initiatives that positively impact local or global communities can enhance a company's reputation as a responsible member of society; d) Evaluation and Adjustment: It is important for the organization to consistently assess its practices regarding business ethics, work ethic, and compensation. If needed, it should be open to making modifications and adjustments to keep them effective and relevant; e) Effective Communication: Communicating the firm's dedication to ethics, work ethic, and compensation equity to all stakeholders, both within and beyond the organization, must be done clearly and consistently.

By consistently implementing these suggestions, the company can strengthen its reputation as a responsible, integrity-driven, and quality-oriented entity, consequently garnering trust and support from customers, employees, and the wider community.

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