The Influence of Leadership Style and Work Environment on Employee Performance at PT. Sinar Inti Primajaya Perkasa

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A B S T R A C T

This research seeks to examine how leadership style and work environment impact employee performance at PT. Sinar Inti Primajaya Perkasa, with a sample of 56 employees. Data was gathered using questionnaires, and the analysis was conducted using the SPSS V 24 statistical tool. The findings revealed that both leadership style and work environment significantly influence employee performance at the company.. Sinar Inti Primajaya Perkasa Influence of Leadership Style (X1): Based on the calculation results, it was found that the t-count value (2.590) is greater than the t-table value (2.005), with a significance level of 0.012 for the Leadership Style variable (X1), which is greater than 0.05 or 5%. Therefore, Ho is accepted and Ha is rejected, indicating that Leadership Style does not have a significant effect on Employee Performance, despite having a negative impact. Regarding the Work Environment (X2), the t-count value (6.067) is greater than the t-table value (2.005), with a significance level of 0.000, which is less than 0.05 or 5%. As a result, Ho is rejected and Ha is accepted, meaning that the Work Environment has a significant effect on Employee Performance.

1. Introduction

1.1 Background

Human resources are a critical element in a company, alongside other factors like capital. Effective management of human resources is crucial for enhancing the organization's efficiency and effectiveness. The primary dimension of resources lies in their contribution to the organization, while the key aspect of human resources is the recognition of these contributions, which ultimately influences the quality and capability of life. Human Resource Management (HRM) is the science or method. Human Resource Management (HRM) is the discipline or approach focused on managing labor relations and roles in an efficient and effective manner, while also optimizing the potential of these resources to achieve the objectives of the company, employees, and society (Hamadamin & Atan, 2019).

1.2 Problem Statement

1. Is there an influence of leadership style on employee performance at PT. Sinar Inti Primajaya Perkasa?
2. Is there an influence of the work environment on employee performance at PT. Sinar Inti Primajaya Perkasa?
3. Is there an influence of leadership style and work environment together on employee performance at PT. Sinar Inti Primajaya Perkasa?

1.3 Objectives and Scope

1. To determine and analyze the influence of leadership style on employee performance at PT. Gading Prima Perkasa
2. To determine and analyze the influence of the work environment on employee performance at PT. Gading Prima Perkasa
3. To determine and analyze the influence of leadership style and work environment together on the performance of PT employees. Gading Prima Perkasa

2. Literature Review

2.1 Related Work

1. Perfomance

a. Definition of Perfomance

Employee performance refers to the assessment of an individual's ability to complete tasks or responsibilities given by the company. This generally reflects the extent to which a person is successful in carrying out their work, including the results achieved in completing tasks and achieving work goals. Sutrisno (2016:172) states that performance is the result of employee work which is assessed based on quality, quantity, work time, and collaboration in achieving goals that have been determined by the organization. According to Mangkunegara in Widodo (2015, p. 131), the term performance refers to job performance or actual performance, which means the actual work results or achievements achieved by a person.Pengertian Gaya Kepemimpinan.

A study conducted by Dirgahayu Erri, Ajeng Puji Lestari, and Hasta Herlan Asymar (2021) on the effect of leadership style on employee performance at PT Melzer Global Sejahtera Jakarta found that leadership style significantly influences employee performance, with a correlation coefficient of 0.703. Similarly, research by Panji Setya Depitra and Herman Soegoto (2018) also concluded that leadership style positively impacts employee performance based on their evaluation results.

The work environment includes social, psychological, and physical aspects in a company that affect workers. Human life is always closely related to environmental conditions. According to Afandi (2018:65), the work environment includes everything that is around employees and can affect the implementation of their duties, such as air conditioning (AC). According to Pangalila (2022), the definition of the work environment includes all tools, equipment, and materials that are around a person's place of work, work methods, and work arrangements both individually and in groups**.**

3. Methodology

1.1 Data Collection

A. Source of Data

a. The source of research data is the source of data subjects that can be collected. In conducting this research, data collection techniques are an important part because they affect the success of a study. The source of data is the subject from which the data is obtained. Data sources are divided into two, namely: Primary Data and Secondary DataPrimer

Information obtained directly from the institution being studied, obtained through observation and distribution of questionnaires. The data collected is quantitative and related to Leadership Style and Work Environment on Employee Performance.

According to Sugiyono (2019:194), primary data is a data source that directly provides information to data collectors. This primary data collection technique is carried out directly by filling out questionnaires by employees of PT. Sinar Inti Primajaya Perkasa

According to Ahyar (2020), primary data is data obtained directly from research subjects. Researchers collect primary data to answer research questions.

b. Secondary Data

According to Sugiyono (2019:195), secondary data is data that is not directly given to data collectors, but is obtained through intermediary media. The data sources used in this study are primary data as the main data and secondary data as supporting data.

Based on the explanation above, it can be concluded that data collection is a technique or method used by researchers to obtain the data needed to answer the problems to be studied. Research design is a plan used as a guide in conducting research. This design is important for all parties involved, because each step of the research refers to the established design. According to Sugiyono (2017 p. 2), "research method is a scientific approach to collecting data with certain goals and benefits." In this study, the method applied is the quantitative experimental method.

B. Sampling Methods

According to Sugiyono (2016: 193), data collection methods can be conducted through interviews, questionnaires, observations, or a combination of these three techniques.

1. Observation

The main purpose of observation is to directly examine the object being studied (Sugiyono, 2020:145).observation is to directly observe the phenomena that occur in the field, thus allowing researchers to identify gaps between theory or ideals and the observed reality. This helps researchers to gain a more objective understanding of the situation being observed.

2. Interview

According to Esterberg, as cited in Sugiyono (2020:114), an interview is a meeting between two individuals intended to exchange information and ideas through a question-and-answer conversation, with the goal of gaining a deeper understanding of a specific topic.

3. Questionnaire

Sugiyono (2019:199) explains that a questionnaire is a data collection method that involves delivering a series of written questions or statements to respondents to be answered. In this study, the primary data used is consumer perception obtained through questionnaire results.

3.2 Analysis Techniques

Data analysis, as explained by Sugiyono (2018: 482), is a systematic process of organizing and interpreting data collected from interviews, field notes, and documentation. This process involves categorizing the data, breaking it into smaller units, synthesizing, identifying patterns, selecting relevant information for analysis, and ultimately drawing clear and understandable conclusions.

Regarding data quality testing, the validity test uses a significance level of 0.05. Sugiyono (2021: 176) further clarifies that a reliability test assesses whether an instrument, when used repeatedly to measure the same object, produces consistent results.

a. Validity Test

Sugiyono (2019:267) stated that the validity test measures the accuracy of the data collected from the research object in relation to the data reported by the researcher. To assess the validity of each item, item analysis is conducted by comparing the score of each item with the total score, which is the sum of all item scores.

b. Reliability Test

According to Ghozali as quoted in Kumara (2019:62), the reliability test is a method for evaluating measurement tools such as questionnaires which are markers of a variable. The questionnaire is considered reliable or trustworthy if the responses given by the individual to the statements in it are consistent or stable over time.

C. Classical Assumption Test

The Classical Assumption Test must be made to test the feasibility of the regression analysis model used in the study. This test includes:

a. Data Normality Test

The normality test in the regression model is conducted to assess whether the distribution of the dependent and independent variables aligns with a normal distribution. Typically, this test is performed on the residual data using the Kolmogorov-Smirnov test.

b. Heteroscedasticity Test

which aims to check whether the tested data variant has a uniform variance or not. Heteroscedasticity is a condition in which the data variant varies from one sample to another. If found, Heteroscedasticity can result in errors in analysis, such as inefficient estimation or errors in hypothesis testing.

c. Multicollinearity test

Multicollinearity is a statistical technique used to assess whether there is a strong correlation between two or more independent variables within a regression model. It arises when one or more independent variables are highly correlated with others, potentially leading to issues such as unstable estimates or errors in hypothesis testing.

3.3 Validation

A. Data Analysis Method

1. Multiple Linear Regression

In this study, the analytical approach used to test the hypothesis is the regression method. This statistical technique is employed to identify and quantify the relationships between multiple variables.

$$= a + b_1X_1+b_2X_{2+t€}$$

Keterangan :

Y : Kinerja Karyawan
A : Konstanta (Nilai Y bila Y = 0)
b_1 : Koefisien Variabel X_1
b_2 : Koefisien Variabel X_2
X_1 : Gaya Kepemimpinan
X_2 : Lingkungan Kerja
e : Residual Variabel Pengganggu

2. Coefficient of Determination (R2)

Ghozali (2018:179) explained that the coefficient of determination is used to evaluate the goodness of fit of the regression model, which means the test aims to measure the extent

to which the independent variable contributes to explaining the variation in the dependent variable based on the regression analysis.

$$d = r^2X100\%$$

Description:

Kd: Determination Coefficient
R: Correlation Coefficient

3. Hypothesis Testing

a. Partial Testing (t-Test)

In hypothesis testing, the partial t-test is used to assess the individual impact of each independent variable on the dependent variable. This t-test helps determine the effect of each independent variable separately, considering the appropriate level of significance.

b. Joint Testing (F-Test)

The F-test in a thesis is a statistical method used to test hypotheses regarding the differences in means across two or more variances. It is applied in analysis of variance (ANOVA) to assess whether there is a significant difference between the means of two or more groups being analyzed.

4. Results and Discussion

4.1 Key Findings

1. Data Instrument Test

The data instrument test includes both validity and reliability tests, which are conducted to assess whether the instruments used in this study are valid and reliable. The results of the validity and reliability tests are presented below.:

a. Validity Test

This is used to determine whether a questionnaire is valid. A model is considered valid if the significance value is below 0.05 or 5%. The test criteria state that if the r-count is greater than the r-table, the instrument or statement items are significantly correlated. The analysis uses the degree of freedom (df), calculated with the formula df = n - k, where n is the number of respondents and k is the number of independent variables. In this case, df = 56 - 2 = 54, so the r-table value is 0.258.

Leadership Style Instrument Validity Test (X1)

Variable	Indicator	R count	R table	Information
X1	X1 1	0.815	0.258	Valid
	X1 2	0.831	0.258	Valid
	X1 3	0.885	0.258	Valid
	X1 4	0.843	0.258	Valid
	X1 5	0.775	0.258	Valid
	X1 6	0.669	0.258	Valid
	X1 7	0.635	0.258	Valid
	X1 8	0.772	0.258	Valid
	X1 9	0.815	0.258	Valid
	X1 10	0.774	0.258	Valid
	X1 11	0.795	0.258	Valid

Based on the table above, it shows that all statements from variable X1 are valid. This is because all statements have a calculated r that is greater than r table or calculated r > r table**.**

Instrument Validity Test (X2)

Variable	Indicator	R count	R table	Information
X2	X2 1	0.880	0.258	Valid
	X2 2	0.672	0.258	Valid
	X2 3	0.860	0.258	Valid
	X2 4	0.878	0.258	Valid
	X2 5	0.777	0.258	Valid
	X2 6	0.869	0.258	Valid
	X2 7	0.851	0.258	Valid
	X2 8	0.739	0.258	Valid
	X2 9	0.849	0.258	Valid
	X2 10	0.879	0.258	Valid
	X2 11	0.831	0.258	Valid

Looking at the results of table 4.7, by comparing the calculated r with the rtable of 0.258, the permissible result is that all Motivation statements are valid because all the calculated r items are greater than the rtable.

Employee Performance Instrument Validity Data (Y)

Variabel	Indikator	R hitung	R tabel	Keterangan
Y	Y1	0.668	0.258	Valid
	Y2	0.645	0.258	Valid
	Y3	0.875	0.258	Valid
	Y4	0.912	0.258	Valid
	Y5	0.816	0.258	Valid
	Y6	0.891	0.258	Valid
	Y7	0.896	0.258	Valid
	Y8	0.809	0.258	Valid
	Y9	0.884	0.258	Valid
	Y10	0.887	0.258	Valid

a. Looking at the results of table 4.8, by comparing the calculated r with the rtable of 0.258, the permissible result is that all employee performance statements are valid because all calculated r items are greater than the rtable.Uji Reabilitas

A questionnaire is considered reliable if a person's responses to the questions remain consistent over time. This reliability testing uses statistical tools, specifically the Cronbach Alpha method. A construct or variable is deemed reliable if it yields a Cronbach Alpha value greater than 0.70 (Ghozali, 2013).

Variable	*Cronbach's Alpha*	Batasan	Keterangan
X1	0.948	0.700	Reliabel
X2	0.930	0.700	Reliabel
Y	0.957	0.700	Reliabel

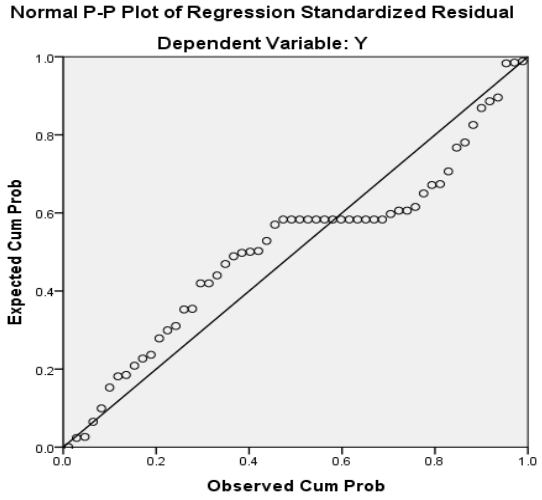
Based on the table above, variable X1 has a Cronbach's alpha of 0.948, which exceeds the threshold of 0.700, indicating that variable X1 is highly reliable. Similarly, variable X2 has a Cronbach's alpha of 0.930, which is also above 0.700, confirming that variable X2 is very reliable. Variable Y shows a Cronbach's alpha of 0.957, surpassing the 0.700 limit, which means that variable Y is also highly reliable. The table shows that all research variables—X1, X2, and Y—have Cronbach's Alpha values greater than 0.70, confirming that all instruments used in this study are reliable and suitable for further research.

1. Classical Assumption Test

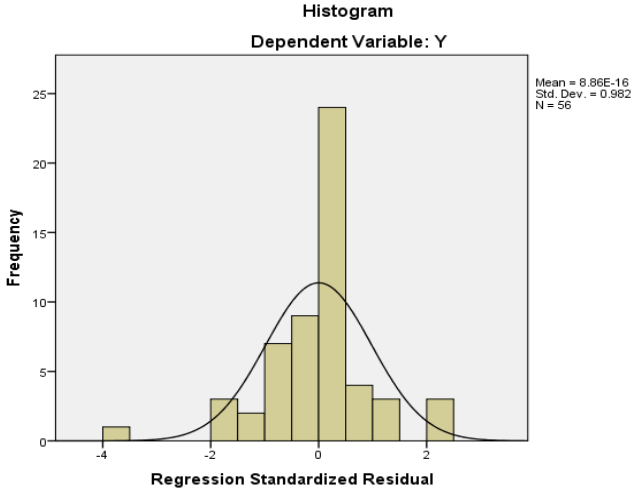
a. Normality Test

The purpose of this test is to assess whether the dependent and independent variables in the regression model follow a normal distribution. If the histogram displays a normal distribution, the data is considered normal. Likewise, if the PP plot forms a diagonal line, the data is also regarded as normal.

Result : Normal Probability Plot



histogram graph normality test results

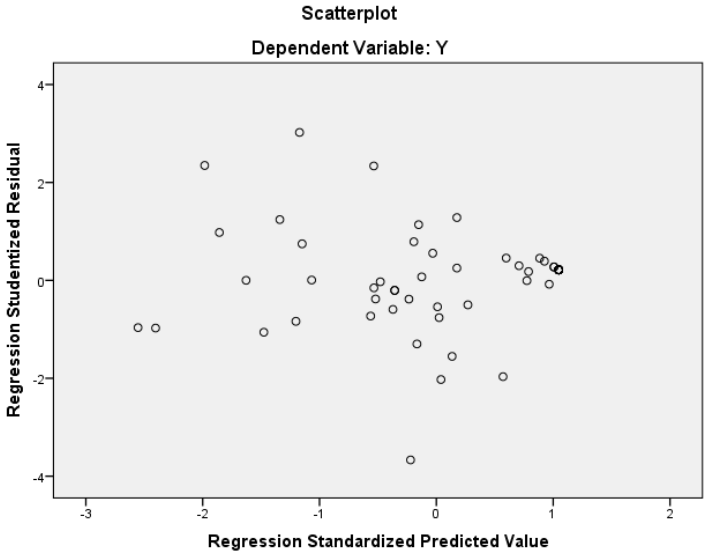


The Normal P-Plot and Histogram Graph are shown showing that the data distribution points follow the diagonal line. This indicates that the research data in the regression model with related variables has been normally distributed.

a. Heteroscedasticity Test

In this study, the heteroscedasticity test was performed using a scatterplot. The presence or absence of heteroscedasticity can be detected by examining the plot between the predicted values of the independent variable, ZPRED, and its residuals, SRESID.

heteroscedasticity test results



The scatterplot graph shown above displays the results of the heteroscedasticity test. In general, it can be observed that the data points are randomly scattered above and below the zero mark on the Y-axis, without forming any specific pattern. This suggests that the regression model is not affected by heteroscedasticity issues, and it can be concluded that the regression model with the associated variables is suitable for testing and use in the research.

a. Multicollinearity Test

The Multicollinearity Test is used to determine if there is a linear relationship between the independent variables in the regression model. The test can be conducted by examining the Variance Inflation Factor (VIF) and the Tolerance value. If the Tolerance value is greater than 0.10 and the VIF is less than 10, it indicates that the regression model is free from multicollinearity issues.

Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9.176	4.207		2.181	.034		
	X1	.289	.112	.267	2.590	.012	.568	1.760
	X2	.678	.112	.625	6.067	.000	.568	1.760

1) Dependent Variable: Kinerja Karyawan

Based on Table 4.10 above, the VIF (Variance Inflation Factor) values are 1.760, which is less than 10, and the Tolerance value is 0.568, which is greater than 0.10 for the variables used in the study. This indicates that there is no perfect or near-perfect linear relationship between the independent variables. Therefore, the regression model in this study does not exhibit multicollinearity issues and meets the criteria for a good regression model.

a. Data Analysis Method

b. Multiple Linear Regression Analysis

This analysis is to determine the effect of an Employee Performance variable (Y) which is related to the leadership style variable (X1), work motivation variable (X2). And incentive variable (X3).

Multiple Linear Regression Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.176	4.207		2.181	.034
	X1	.289	.112	.267	2.590	.012
	X2	.678	.112	.625	6.067	.000

a. Dependent Variable: Employee Performance

Source: SPSS v.24 Data Processing Results

According to the table of data processing results using IBM SPSS Statistics V.24, the following regression equation is derived:

$$Y = 9{,}176 + 0{,}289X_1 + 0{,}678X_2$$

he coefficients of the multiple linear regression equation above can be interpreted as follows:

1. α = 9.176 means that when the value of X (Leadership Style and Work Environment) equals 0, the value of Y (Employee Performance) will be 9.176. In other words, without any impact from Leadership Style and Work Environment, the Employee Performance will be at 9.176 points.
2. β1 = 0.289 indicates that the regression coefficient for the Leadership Style variable has a positive direction. This means that for every 1-point increase in the value of X1 (Leadership Style), the value of Y (Employee Performance) will increase by 0.289 points.
3. β2 = 0.678 shows that the regression coefficient for the Work Environment variable also has a positive direction. For every 1-point increase in the value of X2 (Work Environment), the value of Y (Employee Performance) will rise by 0.678 points.

2. Analysis of Determination Coefficient Determination R2

The Adjusted Determination Coefficient is a free or independent test of the dependent or related variable. The value in this test is determined by the R square value. As we can see in the following table:

determination coefficient test results

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.825[a]	.681	.669	4.946

a. Predictors: (Constant), Work Environment, Leadership Style
b. Dependent Variable: Employee Performance

Based on the table above, the R Square or R^2 value is 0.681. This means that the Employee Performance variable is influenced by the Leadership Style variable (X1) and Work Motivation (X2) by 0.681 or 68.1%. Therefore, the remaining 0.319 or 31.9% (100% - 68.1%) is determined by other variables.

a. Statistical Hypothesis Test Results

Hypothesis testing is conducted to determine whether there is a significant correlation and influence of the independent variables, specifically the impact of Leadership Style (X1) and Work Motivation (X2), on Employee Performance (Y).

b. Partial Test (t-Test)

In this study, the t-test is used to determine whether each independent variable (X) has a significant partial effect on the dependent variable (Y), specifically leadership style, work motivation, and incentives on employee performance, with α = 0.05. The method used is as follows:

1. If the Sig value is < 0.05, it indicates that the independent variable has a partial effect on the dependent variable.

2. If the Sig value is > 0.05, it means that the independent variable does not have a partial effect on the dependent variable.

Partial Test Results t-Test

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	9.176	4.207		2.181	.034
	X1	.289	.112	.267	2.590	.012
	X2	.678	.112	.625	6.067	.000

a. Dependent Variable: Employee performance

Source: SPSS V.24 Data Processing Results

From the SPSS V.24 output results above, the following conclusions can be drawn:

1. The influence of leadership style (X1). Based on the calculation results, it can be observed that t-count > t-table (2.590 > 2.005) with a significance value of the Leadership Style variable (X1) of 0.012, which is greater than 0.05 or 5%. Therefore, it can be concluded that Ho is accepted and Ha is rejected, indicating that the Leadership Style variable has a negative and insignificant effect on Employee Performance.
2. The influence of the work environment (X2). From the t-test calculation results, it is clear that t-count > t-table (6.067 > 2.005) with a significance value for the Work Environment variable (X2) of 0.000, which is less than 0.05 or 5%. Thus, it can be concluded that Ho is rejected and Ha is accepted, meaning that the Work Environment variable (X2) has a significant effect on Employee Performance.

b. F statistical test

The simultaneous F-test is used to assess whether Leadership Style (X1) and Work Environment (X2) collectively impact Performance (Y). Based on the testing conducted using SPSS version 22, the following results were obtained.

Hypothesis Test Results F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2763.201	2	1381.601	56.469	.000[b]
	Residual	1296.727	53	24.467		
	Total	4059.929	55			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source: Processed Results of SPSS version 24

Based on Table 4.14, it can be observed that F count > F table (56.469 > 3.172) with a significance value of 0.000, which is smaller than 0.05 or 5%. This indicates that there is a significant simultaneous effect between the Leadership Style (X1) and Work Environment (X2) variables on Employee Performance (Y), with a positive and significant influence.

a) **The Influence of Leadership Style on Employee Performance**: The calculation shows that t count > t table (2.590 > 2.005) with a significance value of 0.012 for the Leadership Style variable (X1).
b) **The Influence of Work Environment on Employee Performance**: The calculation reveals that t count > t table (6.067 > 2.005) with a significance value less than 0.05 or 5%. Therefore, it can be concluded that H0 is rejected and Ha is accepted, meaning that both the Leadership Style and Work Environment variables have a significant effect on Employee Performance.

4.2 Interpretation of Results

a. The Influence of Leadership Style on Employee Performance

Leadership style is the way a leader leads, motivates, and interacts with his/her team. The leadership style applied in an organization has a direct impact on employee motivation, engagement, and performance. Good leaders can improve employee performance by creating a supportive work atmosphere, providing clear direction, and supporting employee professional development. Here are some of the influences of leadership style on employee performance:
- Supportive leaders: Leaders with a transformational or democratic leadership style can increase employee motivation, because they involve employees in the decision-making process, listen to their opinions, and reward their contributions. This approach increases employee responsibility, commitment, and productivity.
- Authoritarian leaders: Leaders with an authoritarian style, who tend to give orders and reduce the space for employees to take initiative, can make employees feel pressured and unappreciated. This can reduce their motivation and ultimately reduce performance.
- Passive leaders: A more relaxed or laissez-faire leadership style, which does not provide clear direction or sufficient supervision, can cause confusion among employees. Employees who do not receive clear guidance tend to feel a lack of focus and motivation, leading to lower performance.

b. The Influence of the Work Environment on Employee Performance

The work environment encompasses both physical aspects, such as workplace facilities and comfort, as well as social and cultural conditions within the workplace. A positive work environment can enhance employee performance by fostering a comfortable and conducive atmosphere. Below are some ways the work environment influences employee performance A supportive work environment: A safe and comfortable workplace, both physically and psychologically, can boost employee productivity and creativity. Having adequate facilities, fostering harmonious relationships between employees and management, and encouraging open communication make employees feel valued

and motivated. This directly impacts improved employee motivation, job satisfaction, and performance.

c. The effect of Leadership Style and Employee Performance

Stressful work environment: On the other hand, an unsupportive work environment, such as inadequate facilities, noise disturbances, or conflicting relationships between coworkers, can reduce employee morale. Stress from an uncomfortable environment can disrupt employee concentration and focus, thus disrupting their performance. Non-inclusive work environment: A work environment that does not support employee emotional well-being, for example with a lack of social support or a negative organizational culture, can make employees feel neglected or isolated. This can reduce the quality of work, productivity, and even employee attendance rates. Interaction Between Leadership Style and Work Environment
Employee performance is shaped by the interplay between leadership style and the work environment. Effective leaders can cultivate and sustain a positive work environment, which enhances employee performance. Conversely, even if the work environment is supportive, an ineffective leadership style or one that lacks clear direction can hinder the potential of the environment.

5. Discussion

A. Conclusion

The conclusion of this study indicates that two key factors, leadership style and work environment, significantly affect employee performance at PT Sinar Inti Primajaya Perkasa. First, the leadership style implemented within the company has been shown to have a strong connection to employee motivation and performance.

Leaders who are able to use a supportive leadership approach, such as providing clear direction, listening to employee input, and giving awards for their achievements, can create a positive work atmosphere. This will increase employee morale and engagement, which ultimately improves the quality and results of their work. Leaders who care about employee development and can guide them well will facilitate the achievement of common goals and improve overall performance. Second, the work environment also plays an important role in influencing employee performance. When the physical and social conditions in the workplace are supportive—for example with adequate facilities, a comfortable work atmosphere, and a harmonious relationship between employees and management—then employees will be more motivated and productive. Conversely, a poor work environment, such as inadequate facilities, hampered communication, or poor relationships between employees, can reduce morale and hinder productivity. A stressful environment, lack of support, or conflict can create a non-conducive work atmosphere, so that employees cannot give their best results. Third, the interaction between leadership style and work environment is also very important. These two factors support and strengthen each other. A good leadership style can improve and strengthen the existing work environment.

B. Research Limitation

a. Researchers only focus on the influence of Leadership Style and Work

Environment on Employee Performance

b. Reference sources of previous research on leadership style and work environment on employee performance

c. Respondents in filling out the questionnaires given are sometimes less careful and careless.

C. Suggestions

a. Company

The management of PT Sinar Inti Primajaya Perkasa should make efforts to provide education to employees firmly and sufficient sanctions that can deter employees who violate so that problems with leadership style and work environment do not have a negative impact on employee performance in the company.

b. For Further Research

1. This research can be used as material for further research to increase knowledge, especially in terms of leadership style and environment on employee performance
2. It is expected that further researchers can conduct research on respondents who have different company characteristics as research objects, so as to produce more varied research.

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