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*Research Article*

# The Influence of Physical and Non-Physical Work Environment on Job Satisfaction of Civil Servants at the Regional Revenue Agency of Sanggau Regency

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## ABSTRACT

This study aims to examine the influence of the physical work environment and the non-physical work environment on job satisfaction among employees of the Regional Revenue Agency (Badan Pendapatan Daerah) of Sanggau Regency. This research employs a quantitative approach with an associative research design. A saturated sampling technique was applied, involving 59 employees of the Regional Revenue Agency of Sanggau Regency, consisting of civil servants and contract-based government employees (PPPK), excluding the head of the agency. Data were analyzed using multiple linear regression with SPSS version 25, supported by validity tests, reliability tests, and classical assumption tests. The results indicate that the physical work environment has a positive and significant effect on job satisfaction ($t = 2.317$; $p = 0.024$). The non-physical work environment also has a positive and significant effect on job satisfaction, with a stronger influence ($t = 5.999$; $p < 0.001$). Simultaneously, both the physical and non-physical work environments significantly affect job satisfaction ($F = 41.450$; $p < 0.001$), with a coefficient of determination ($R^2$) of 0.597. These findings suggest that 59.7% of the variation in job satisfaction can be explained by the physical and non-physical work environments, while the remaining 40.3% is influenced by other factors not included in this study.

**Keywords:** Physical Work Environment; Non Physical Work Environment; Job Satisfaction

## 1. INTRODUCTION

Human Resource Management (HRM) is a discipline that focuses on managing employment relationships and optimizing the utilization of human resources to achieve organizational goals effectively. In organizational contexts, HRM does not merely concern task allocation and performance evaluation, but also encompasses the creation of working conditions that enable employees to perform productively while maintaining psychological and physical well-being. Hasibuan (2017) defines Human Resource Management as the science and art of regulating employment relationships and workforce roles in order to support the achievement of organizational, employee, and societal objectives efficiently.

The Regional Revenue Agency (Badan Pendapatan Daerah/BAPENDA) of Sanggau Regency is a local government institution responsible for managing regional revenue, particularly in the sub-sector of local income. Structurally, BAPENDA is led by a Head of Agency who reports to the Regent through the Regional Secretary. The execution of its duties and functions is regulated by Regent Regulation Number 94 of 2021 concerning Organizational Structure, Duties, and Functions, which stipulates that BAPENDA acts as a supporting element of governmental affairs in the financial sector, specifically regional revenue. In this role, BAPENDA functions as a coordinator of activities related to the collection, administration, and reporting of regional tax revenues, requiring effective coordination, integration, and synchronization both internally and across organizational units.

In the context of public sector organizations, effectiveness is not determined solely by formal structures and procedures, but also by the working conditions experienced by employees in their daily activities. Job satisfaction represents a critical indicator of employee attitudes toward their work, work environment, and organizational climate. Sinambela (2016) states that employees with high job satisfaction tend to demonstrate greater attachment to their work, stronger concern for organizational conditions, and higher productivity. Conversely, low job satisfaction is often associated with withdrawal behaviors, including increased absenteeism. Robbins (2016) explains that employees who are dissatisfied with their jobs are logically more likely to be absent from work than those who are satisfied. Thus, absenteeism should be understood as a potential consequence of low job satisfaction rather than a factor that increases job satisfaction.

One of the key determinants frequently associated with job satisfaction is the work environment, which consists of both physical and non-physical components. The physical work environment refers to tangible conditions that support work activities, such as workspace comfort, cleanliness, lighting, air circulation, noise levels, and the availability of work equipment. A well-maintained physical environment is widely considered to enhance employee comfort and facilitate task

completion. In contrast, inadequate physical conditions may reduce comfort and ultimately lower job satisfaction (Kurniati & Jaenab, 2020). Saefullah & Basrowi (2022) argue that the physical work environment is an important indicator influencing job satisfaction, as unfavorable physical conditions may lead to discomfort, reduced work enthusiasm, and decreased effectiveness. Similarly, Sunyoto (2015), as cited in Andreas et al. (2023), emphasizes that the work environment plays a vital role in supporting employee performance. Facilities, in this context, are understood as all resources that enable employees to carry out their duties, including comfortable workspaces, adequate equipment, and supporting infrastructure (Febrina & Kholik, 2024).

The working conditions at BAPENDA Sanggau Regency present several physical aspects that warrant empirical investigation. Internal records indicate that office facilities vary in condition, including those classified as good, less adequate, and damaged. Although the majority of facilities remain functional, the presence of inadequate and damaged facilities may hinder work efficiency. Additionally, spatial arrangement issues exist, such as the use of a single workspace by multiple divisions simultaneously. Such conditions may limit mobility, reduce concentration, and increase discomfort among employees. Nitisemito (2016) states that a favorable physical work environment fosters a sense of comfort, which in turn contributes to improved employee performance and work attitudes.

Beyond physical conditions, the non-physical work environment also plays a substantial role in shaping job satisfaction. The non-physical work environment encompasses social and relational aspects of the workplace, including interpersonal relationships among colleagues, communication between supervisors and subordinates, teamwork, mutual respect, and managerial support. Sedarmayanti (2017), as cited in Aljunaid (2025), defines the non-physical work environment as conditions related to work relationships, whether between superiors and subordinates or among coworkers. Aliya and Ardila (2024) further emphasize that the non-physical work environment includes social and cultural dimensions such as leadership style, social support, and organizational climate, all of which influence employee comfort and satisfaction. Sanjaya & Febrian (2024) demonstrate that a conducive non-physical work environment, characterized by positive interpersonal relations and effective communication, creates a supportive atmosphere that encourages employees to perform better.

Preliminary observations at BAPENDA Sanggau Regency indicate practical issues related to both physical and non-physical work environments. Based on interviews conducted with the Head of the General and Personnel Subdivision, although work activities have returned to normal following the COVID-19 period, persistent challenges remain due to aging facilities and recurring equipment damage. Limited workspace capacity has also contributed to certain work behaviors, such as employees completing tasks outside their designated offices because multiple divisions share the same room. From a non-physical perspective, there are indications of suboptimal teamwork, resulting in uneven workload distribution and task duplication. In addition, variations in technological competence among employees have led to task delegation patterns that may affect perceptions of fairness and cooperation. Such conditions suggest that both physical limitations and social dynamics within the organization may influence how employees perceive their work and level of satisfaction.

Based on the foregoing discussion, this study focuses on examining the influence of the physical and non-physical work environment on job satisfaction among employees of BAPENDA Sanggau Regency. While numerous previous studies have explored similar variables, most have been conducted in private organizations or metropolitan areas. This study addresses several research gaps: a contextual gap, as it examines a local government institution in a non-metropolitan region; a data gap, by incorporating objective facility conditions and workspace utilization patterns; and a practical gap, by capturing workplace behaviors shaped by infrastructural limitations. Theoretically, this research is expected to contribute to the development of human resource management literature, particularly in understanding job satisfaction determinants within regional public sector organizations. Empirically, the findings are expected to provide evidence-based insights to support managerial decision-making related to work environment management at BAPENDA Sanggau Regency.

## 2. RESEARCH METHOD

This study employs a quantitative research method with an associative approach. According to Sugiyono (2017), associative research is a type of study aimed at identifying and analyzing the relationships between two or more variables. This approach allows researchers to develop an empirical explanatory framework that can be used to explain phenomena, make predictions, and control the observed variables. In this study, the independent variables analyzed consist of the Physical Work Environment (X1) and the Non-Physical Work Environment (X2), while Job Satisfaction (Y) serves as the dependent variable.

The data used in this study comprise both primary and secondary data. According to Siregar (2017), primary data are data collected directly by the researcher from the original source or research object. In this study, primary data were obtained through interviews and the distribution of questionnaires to respondents. Meanwhile, secondary data are data that have been published or used by institutions other than the data processor (Siregar, 2017). The secondary data in this study were obtained from the Regional Revenue Agency (Badan Pendapatan Daerah) of Sanggau Regency and include information on the number of employees by division, employee attendance records, the condition of office facilities, and the average employee performance appraisal scores.

The population of this study consisted of 59 employees of the Regional Revenue Agency of Sanggau Regency, comprising 34 civil servants and 25 government contract employees (PPPK), excluding the head of the agency. The sampling technique applied was saturated sampling. Sugiyono (2017) states that saturated sampling is a sampling technique in which all members of the population are used as research samples. Therefore, the sample in this study included all 59 employees, excluding the head of the agency. The measurement instrument used a Likert scale, which according to Sugiyono (2017) is designed to measure attitudes, opinions, and perceptions of individuals or groups toward a particular social phenomenon. Data analysis was conducted using multiple linear regression analysis with the assistance of SPSS version 25. The analysis

procedures included validity testing, reliability testing, normality testing, linearity testing, multicollinearity testing, as well as correlation coefficient and coefficient of determination analyses. Hypothesis testing was subsequently performed using simultaneous testing (F-test) and partial testing (t-test).

## 3. RESULTS AND DISCUSSION

### 3.1 Test Research Instruments

#### *3.1.1 Validity Test*

The validity test was conducted to ensure that each statement item in the questionnaire accurately represents the construct being measured. The testing procedure involved correlating the score of each item with the total score of its respective variable. The obtained correlation coefficient (r-count) was then compared with the r-table value. The r-table value was determined based on the degree of freedom (df) = n − 2, resulting in df = 59 − 2 = 57. At a significance level of 0.05, the r-table value used in this study was 0.256. A summary of the validity test results for all indicators is presented in **Table 1**.

**Table 1**. Validity Test Results

| Variable | Indicator | r-count | r-table | Description |
|---|---|---|---|---|
| Physical Work Environment (X1) | X1.1 | 0.409 | 0.256 | Valid |
| | X1.2 | 0.577 | | |
| | X1.3 | 0.524 | | |
| | X1.4 | 0.607 | | |
| | X1.5 | 0.540 | | |
| | X1.6 | 0.406 | | |
| | X1.7 | 0.708 | | |
| | X1.8 | 0.769 | | |
| | X1.9 | 0.717 | | |
| | X1.10 | 0.768 | | |
| | X1.11 | 0.566 | | |
| | X1.12 | 0.599 | | |
| Non-Physical Work Environment (X2) | X2.1 | 0.413 | 0.256 | Valid |
| | X2.2 | 0.616 | | |
| | X2.3 | 0.611 | | |
| | X2.4 | 0.674 | | |
| | X2.5 | 0.602 | | |
| | X2.6 | 0.549 | | |
| | X2.7 | 0.465 | | |
| | X2.8 | 0.587 | | |
| | X2.9 | 0.570 | | |
| Job Satisfaction (Y) | Y.1 | 0.699 | 0.256 | Valid |
| | Y.2 | 0.433 | | |
| | Y.3 | 0.583 | | |
| | Y.4 | 0.497 | | |
| | Y.5 | 0.534 | | |
| | Y.6 | 0.629 | | |
| | Y.7 | 0.596 | | |
| | Y.8 | 0.594 | | |
| | Y.9 | 0.549 | | |
| | Y.10 | 0.615 | | |
| | Y.11 | 0.475 | | |
| | Y.12 | 0.645 | | |

Source: Processed Data, 2025

Based on the results shown in **Table 1**, all statement items across each variable have r-count values greater than the r-table value of 0.256. Therefore, all indicators of the Physical Work Environment, Non-Physical Work Environment, and Job Satisfaction variables meet the validity criteria and are suitable for further analysis.

### 3.1.2 Reliability Test

The reliability test aims to evaluate the internal consistency of the research instrument. A reliable instrument is expected to produce stable and consistent results when applied under similar conditions. This study employed the Cronbach's Alpha method, with a minimum acceptable value of 0.60. The reliability test results for each variable are presented in **Table 2**.

**Table 2**. Reliability Test Results

| Variable | Cronbach's Alpha | Description |
|---|---|---|
| Physical Work Environment (X1) | 0.842 | Reliable |
| Non-Physical Work Environment (X2) | 0.737 | |
| Job Satisfaction (Y) | 0.802 | |

Source: Processed Data, 2025

The results indicate that all variables have Cronbach's Alpha values exceeding 0.60. This finding suggests that the statement items for the Physical Work Environment, Non-Physical Work Environment, and Job Satisfaction variables demonstrate adequate internal consistency, and thus the instrument is considered reliable.

## 3.2 Classic Assumption Test

### 3.2.1 Normality Test

The normality test was conducted to ensure that the research data follow a normal distribution, which is a prerequisite for linear regression analysis. The Kolmogorov–Smirnov test was applied using SPSS software. The normality test results are presented in **Table 3**.

**Table 3**. Normality Test Results

| Test | Value |
|---|---|
| N (Sample) | 59 |
| Test Statistic | .104 |
| Asymp.Sig.(2-tailed) | .174[c] |

Source: Processed Data, 2025

As shown in **Table 3**, the Asymp. Sig. (2-tailed) value is 0.174, which exceeds the significance threshold of 0.05. This result indicates that the data are normally distributed and meet the normality assumption.

### 3.2.2 Linearity Test

The linearity test was performed to determine whether the relationship between the independent variables and the dependent variable is linear. The Deviation from Linearity method was applied. The results of the linearity test are presented in **Table 4**.

**Table 4**. Result of Linearity

| Variable | Deviation from Linearity | Description |
|---|---|---|
| Job Satisfaction * Physical Work Environment | 0.066 | Linear |
| Job Satisfaction * Non-Physical Work Environment | 0.091 | |

Source: Processed Data, 2025

Based on the results, the significance values of Deviation from Linearity for the relationships between Job Satisfaction and both Physical Work Environment and Non-Physical Work Environment are greater than 0.05. Therefore, the relationships between these variables can be considered linear.

### 3.2.3 Multicollinearity Test

The multicollinearity test was conducted to detect the presence of high correlations among independent variables in the regression model. This test was assessed using Tolerance and Variance Inflation Factor (VIF) values. The multicollinearity test results are presented in **Table 5**.

**Table 5**. Multicollinearity Test Results

| Variable | Tolerance | VIF |
|---|---|---|
| Physical Work Environment | .687 | 1.456 |
| Non-Physical Work Environment | .687 | 1.456 |
| Dependent Variable: Job Satisfaction | | |

Source: Processed Data, 2025

The results show that each independent variable has a VIF value of 1.456 (less than 10) and a Tolerance value of 0.687 (greater than 0.10). These findings indicate that there is no multicollinearity among the independent variables in the regression model.

## 3.3 Multiple Linear Regression Analysis

Multiple linear regression analysis was employed to examine the effects of the Physical Work Environment and Non-Physical Work Environment on Job Satisfaction, both simultaneously and partially. The regression coefficient results are presented in **Table 6**.

**Table 6**. Multiple Linear Regression Analysis Results

| Research Variable | Coefficients | t Statistic | Significance Value |
|---|---|---|---|
| (Constant) | 2.478 | 12.001 | .000 |
| Physical Work Environment | .100 | 2.317 | .024 |
| Non-Physical Work Environment | .340 | 5.999 | .000 |
| Dependent Variable: Job Satisfaction | | | |

Source: Processed Data, 2025

Based on the regression analysis, the following equation was obtained:

$$\mathbf{Y = 2.478 + 0.100\ X1 + 0.340\ X2}$$

The constant value of 2.478 indicates that when the Physical Work Environment and Non-Physical Work Environment variables are held constant, Job Satisfaction is valued at 2.478. The regression coefficient of the Physical Work Environment variable (0.100) indicates that a one-unit increase in the physical work environment is associated with an increase of 0.100 units in job satisfaction. Meanwhile, the regression coefficient of the Non-Physical Work Environment variable (0.340) indicates that a one-unit increase in the non-physical work environment leads to an increase of 0.340 units in job satisfaction.

## 3.4 Correlation Coefficient Analysis (R)

The correlation coefficient was used to measure the strength of the relationship between the independent variables and the dependent variable. The results of the correlation coefficient analysis are presented in **Table 7**.

**Table 7**. Correlation Coefficient Test Results (R)

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .773[a] | .597 | .582 | .13671 |
| Predictors: (Constant), Non-Physical Work Environment, Physical Work Environment | | | | |
| Dependent Variable: Job Satisfaction | | | | |

Source: Processed Data, 2025

Based on **Table 7**, the correlation coefficient (R) value is 0.773. This value indicates that the relationship between the Physical Work Environment and Non-Physical Work Environment variables and Job Satisfaction is classified as strong.

## 3.5 Analysis of the Coefficient of Determination $R^2$

The coefficient of determination ($R^2$) value of 0.597 indicates that the Physical Work Environment and Non-Physical Work Environment variables explain 59.7% of the variation in Job Satisfaction. The remaining 40.3% of the variation is influenced by other factors not examined in this study.

## 3.6 Simultaneous Test (F Test)

The simultaneous test (F-test) was conducted to determine the joint effect of the independent variables on the dependent variable. The F-test results are presented in **Table 8**.

**Table 8**. Simultaneous Test Results (F Test)

| Model | Sum of Squares | Mean Square | F | Significance |
|---|---|---|---|---|
| Regression | 1.549 | .775 | 41.450 | .000[b] |
| Residual | 1.047 | .019 | | |
| Dependent Variable: Job Satisfaction | | | | |
| Predictors: (Constant), Non-Physical Work Environment, Physical Work Environment | | | | |

Source: Processed Data, 2025

The results show that the calculated F value of 41.450 is greater than the F-table value of 3.16, with a significance value of 0.000 (< 0.05). This finding indicates that the Physical Work Environment and Non-Physical Work Environment variables simultaneously affect Job Satisfaction.

## 3.7 Partial Test (t Test)

The partial test (t-test) was conducted to examine the individual effect of each independent variable on the dependent variable. The t-test results are presented in **Table 9**.

**Table 9**. Partial Test Results (t test)

| Research Variable | Coefficients | t Statistic | Significance Value |
|---|---|---|---|
| (Constant) | 2.478 | 12.001 | .000 |
| Physical Work Environment | .100 | 2.317 | .024 |
| Non-Physical Work Environment | .340 | 5.999 | .000 |
| Dependent Variable: Job Satisfaction | | | |

Source: Processed Data, 2025

Based on the partial test results (t-test) presented in **Table 9**, the calculated t-test results will then be compared with the t-table. The t-table value is 1.672. The t-test (partial) results can be explained as follows:

1. The Physical Work Environment variable (X1) has a calculated t-value of 2.317 > the table t value of 1.672 and a significance value of 0.024 < 0.05. Therefore, it can be concluded that Physical Work Environment partially influence the Job Satisfaction.
2. The Non-Physical Work Environment variable (X2) has a calculated t-value of 5.999 > the table t value of 1.67 and a significance value of 0.000 < 0.05. Therefore, it can be concluded that the Non-Physical Work Environment y partially influence the Job Satisfaction.

## 3.8 Discussion

### The Influence of Physical Work Environment on Job Satisfaction

The partial testing results indicate that the physical work environment has a positive and significant effect on job satisfaction. This finding suggests that tangible working conditions independently influence how employees evaluate their jobs, even when social and relational factors are accounted for. Physical aspects such as workspace comfort, cleanliness, lighting, air circulation, noise control, and the availability of functional equipment directly affect employees' ability to perform tasks efficiently and without unnecessary physical strain. From a theoretical standpoint, the physical work environment functions as a foundational factor that shapes employees' daily work experiences. When physical conditions are inadequate, employees may experience discomfort, fatigue, or disruptions that undermine concentration and reduce task effectiveness. Over time, these conditions can accumulate and negatively affect job satisfaction. Conversely, a well-maintained physical environment signals organizational support and concern for employee well-being, which may strengthen positive work attitudes. Empirically, this finding is consistent with studies by Kurniati & Jaenab (2020), Saefullah & Basrowi (2022), and Andreas et al. (2023), which emphasize that physical working conditions significantly influence job satisfaction. However, the present study offers a more contextualized interpretation by situating this relationship within BAPENDA Sanggau Regency. The presence of facilities categorized as less adequate or damaged, combined with the use of single rooms by multiple divisions, suggests that spatial limitations and facility conditions remain salient issues for employees. Such conditions may explain why improvements in the physical work environment are associated with higher job satisfaction, even though this variable exhibits a weaker coefficient compared to the non-physical work environment.

### The Influence of Non Physical Work Environment on Job Satisfaction

The non-physical work environment exhibits a stronger and more dominant influence on job satisfaction compared to the physical work environment, as reflected in its higher regression coefficient (B = 0.340 versus B = 0.100). This result indicates that social and relational factors play a more substantial role in shaping job satisfaction among employees of BAPENDA Sanggau Regency. Theoretically, this finding aligns with organizational behavior theories that emphasize the importance of social interaction, leadership support, and organizational climate in shaping employee attitudes. The non-physical work environment encompasses interpersonal relationships among coworkers, communication between supervisors and subordinates, teamwork, mutual respect, and perceived managerial support. When these elements function effectively, employees are more likely to feel valued, supported, and psychologically secure, which enhances their overall job satisfaction. Within the organizational context of BAPENDA Sanggau Regency, this dominance of the non-physical work environment can be explained by several practical conditions. The sharing of workspaces by multiple divisions requires high levels of coordination, communication, and mutual tolerance. In such settings, the quality of interpersonal relationships becomes critical in mitigating potential conflicts and workload imbalances. Furthermore, variations in technological proficiency among employees have reportedly contributed to task delegation patterns that concentrate responsibilities on certain individuals. In the absence of strong teamwork and supportive leadership, these conditions may intensify perceptions of unfairness and dissatisfaction. This finding is consistent with Sanjaya & Febrian (2024), Mahayasa et al. (2024), and

Mardiyana & Hidayat (2024), who reported that non-physical work environments significantly affect job satisfaction. However, rather than merely confirming prior results, the present study highlights why non-physical factors may exert a stronger influence in public-sector organizations with limited physical resources. When improvements to physical infrastructure are constrained, social support, leadership behavior, and organizational climate may become the primary mechanisms through which job satisfaction is maintained or enhanced.

### The Influence of Physical and Non-Physical Work Environment on Job Satisfaction

The results of the simultaneous testing demonstrate that the physical work environment and the non-physical work environment jointly exert a positive and significant effect on job satisfaction among employees of BAPENDA Sanggau Regency. This finding indicates that job satisfaction is not shaped by a single dimension of the work setting, but rather emerges from the interaction between tangible working conditions and the social atmosphere within the organization. In other words, job satisfaction reflects a holistic evaluation of both material and relational aspects of the workplace. From a theoretical perspective, this result aligns with human resource management frameworks that view employee attitudes as outcomes of environmental stimuli. Physical conditions provide the basic infrastructure that enables task execution, while non-physical conditions shape psychological comfort, emotional security, and social belonging. When both environments function effectively, employees are more likely to perceive their workplace as supportive, fair, and conducive to sustained performance. Conversely, deficiencies in either dimension may weaken overall job satisfaction, even if the other dimension is perceived positively. In the context of BAPENDA Sanggau Regency, this joint influence is particularly relevant given the organizational realities identified in the field. The coexistence of aging facilities, shared workspaces across multiple divisions, and varying levels of interpersonal coordination suggests that employees simultaneously evaluate physical limitations and social dynamics when forming perceptions of job satisfaction. This finding is consistent with Indiyati & Rahmatika (2022) as well as Trisnawaty et al. (2024), who reported that physical and non-physical work environments jointly contribute to job satisfaction. However, the present study extends prior findings by demonstrating that such relationships also hold within a regional government institution operating in a non-metropolitan setting, where resource constraints and organizational complexity differ from private-sector or urban contexts.

## 4. CONCLUSION

This study examines the influence of the physical and non-physical work environment on job satisfaction among employees of the Regional Revenue Agency (Badan Pendapatan Daerah/BAPENDA) of Sanggau Regency. Based on the results of multiple linear regression analysis, it can be concluded that both the physical and non-physical work environments simultaneously have a positive and significant effect on employee job satisfaction. These findings indicate that job satisfaction is shaped by the interaction between physical working conditions and the quality of social relationships within the organization. Partially, the physical work environment has a positive and significant effect on job satisfaction, indicating that factors such as workspace comfort, facility adequacy, and physical working conditions contribute to employees' job attitudes. However, the non-physical work environment demonstrates a more dominant influence on job satisfaction. This result suggests that interpersonal relationships, communication between supervisors and subordinates, teamwork, and managerial support play a more critical role in enhancing job satisfaction among employees of BAPENDA Sanggau Regency. The coefficient of determination ($R^2$) of 0.597 indicates that 59.7% of the variation in job satisfaction can be explained by the physical and non-physical work environments, while the remaining 40.3% is influenced by other factors outside the scope of this study. Therefore, the findings highlight the importance of managing both physical and non-physical aspects of the work environment to improve job satisfaction in regional public sector institutions. Based on the findings, BAPENDA Sanggau Regency is encouraged to continuously improve the quality of the physical work environment by maintaining and upgrading work facilities, optimizing workspace arrangements, and ensuring adequate supporting infrastructure to enhance employee comfort and effectiveness. Given the stronger influence of the non-physical work environment, organizational leaders should prioritize strengthening interpersonal relationships, improving communication between supervisors and employees, and fostering teamwork. The adoption of supportive, participative, and transparent leadership practices is expected to create a positive and harmonious work atmosphere, thereby enhancing employee job satisfaction in a sustainable manner. Future research is recommended to incorporate additional variables that may affect job satisfaction, such as work motivation, leadership style, workload, compensation, organizational culture, or organizational commitment, to provide a more comprehensive understanding of job satisfaction determinants.

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