Differences in Work Values and Work Attitudes of Generations X and Y in Malang City

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Keywords:	Abstract
Work values, Work attitudes, Generation X and Y	The working generation of people in Indonesia has now moved to the next generation, namely Generation X and Generation Y. With the differences between the two generations, several previous researchers stated that there were differences in work attitudes and work values of employees of different generations. However, there are studies from previous studies which state that there is no difference. Therefore, this study aims to determine whether there are differences in work values and work attitudes of generations X and Y in Malang City. The type of research used is comparative quantitative research. The population of the study is the workforce in Malang City in 2020, while the sample used is 400 employees consisting of 288 Generation X and 112 Generation Y. Based on a series of Independent Sample T-Test and Multiple linear regression test found significant differences in work values and work attitudes in Generations X and Y in Malang City, where these differences were analyzed based on the factors forming work values and work attitudes

1. Introduction

Based on the results of the 2020 population census, published by the Central Statistics Agency (BPS) on January 21 2021, there are 70.72 percent of the population of productive age out of a total of 270.70 million people in Indonesia. specifically, here is the composition distribution; Baby Boomers amounted to 11.56 percent, Generation Implicitly from the BPS data it is known that many companies in Indonesia will experience difficulties in managing and managing their employees, considering that each generation has different behavioral characteristics at work.

According to Sutampi , Priyatman , and Astriana (2018) Generations X and Y are different in various ways. Generation Erickson (2008) in his study concluded that the working generation of employees is a group of people whose age, general location in history, experience and accompanying mindset have a significant impact on the way of work or work appearance of each generation. Parry and Uwin (2010), are of the view that the conceptualization of generational groupings is often based on historical activities in the United States, there needs to be a generational basis for generational groupings that is acceptable in all places. In its development, researchers have adopted the same labels in grouping generations, although there are still some differences regarding when a generational group begins and when it ends.

Research by Bencsik , Csikos and Juhez (2016) shows that there are 6 generational groups based on year and the dominant generations are the Baby Boomer Generation, Generation X, Generation Y, and Generation X dominate employee groups in Indonesia. Alim Gunadi, Managing Director of Strategic Business and Service of Sinarmas Land (SML) said that Generations Y 30%, and the Babyboomers Generation 20% of Indonesia's total population of 270.2 million people (Ardiansyah Fadli , 2021). Susi Adiawaty (2019) in her study stated that there are differences in the characteristics of the Babyboomer Generation, Generation X, and Generation Y (Millennials), namely differences in attitudes towards work, attitudes towards authority regulations, attitudes towards awards. Tendency to learn soft skills, tendency to learn hard skills, attitude towards feedback and supervision, attitude towards employers, work-life balance, attitude towards success factors, attitude towards development priorities and attitude towards leadership style tendencies. Another study presented by Dogan Gursoy et al. (2013), the results of this study

conclude that there are differences in work attitudes between employees across generations. Findings suggest that Boomers respect authority, and hierarchy, while Generation Y tends to oppose authority, findings of Dogan Gursoy et al. (2013) also shows that the Baby Boomers generation lives to work, Generation Y works to live.

Eldes Willy Filatrovi (2020) is of the view that in the world of work, Generation Y is referred to as a generation that likes freedom and flexibility such as freedom to study, work or do business. This generation is also known as challenge seekers. In contrast to the results of studies on other similar topics, Hermin Fatimah, et al. (2015) through comparison tests and Structural Equation Modeling (SEM), the results showed that there were no real differences in individual characteristic factors between Generations work from two different generations by taking different locations and respondents.

Furthermore, the research location in this study is Malang City. Malang City is the second largest city in East Java after Surabaya, and the 12th largest city in Indonesia. The reason the author chose Malang City as a research location was because referring to BPS data for Malang City in 2020, there were 425,368 workers working in Malang City (BPS Malang City, 2021). Apart from that, if we observe the data on Gross Regional Domestic Product at Current Prices According to Business Fields in Malang City, it is known that in the last 5 years (2016-2020) there has been an increase in the number of business fields in company services in Malang City.

In 2016 the number of company service business fields in Malang City was 447.96, increased in 2017 to 486.31, in 2018 it increased again to 546.48, in 2019 it became 594.00, and finally in 2020 there was a consistent increase the number of business fields in Malang City has moved to 608.07 business activities (BPS Malang City, 2021). Thus, it can be identified that Malang City has cross-generational human resources, namely

Generations employees work at work in Generations X and Y in Malang City.

Apart from that, because the working age population range is quite wide, it is a challenge for companies, especially in Malang City, to manage multigenerational dynamics in the work environment. The results of this study have the potential to help companies and managers to better understand Generational issues in the workplace, as well as become a reference for managing employees across Generations so that they have performance that is in line with what the company expects. Furthermore, this study is aimed at testing whether there are significant differences in work values and work attitudes of Generation X and Y employees in Malang City.

2. Literature Review
2.1 Work Values

Daryanto (2013) believes that values and work have a very close correlation. Positive values can influence an individual's attitudes and views towards an action. Work values also refer to an individual's attitude towards work and are related to the meaning that the individual gives to work. According to Smola and Sutton (2002), work values are evaluative standards related to work and the work environment that are believed to be important and correct. Lyons et al. (in Filatrovi 2020) defines work values as general beliefs about the relative desirability of various aspects of work, such as salary, autonomy, and working conditions, and work-related outcomes, such as achievement, etc. Work values are defined as employee attitudes and orientation towards their work, employee loyalty to the company or organization, and how the employee's personal relationships are with other company members (Daryanto , 2013).

It is important for every company employee to have work values, because work values influence productivity, organizational commitment, organizational behavior, job satisfaction and work performance (Greenberg and Baron, 2003). The results of Hofstade's study (in Ivancevich, 2005) revealed four work

dimensions used to understand value in a corporation, including power distance, uncertainty avoidance, individualism, and masculinity. The work value indicators refer to Wollack in Rahmawati (2016), namely intrinsic indicators, extrinsic indicators and mixed character .

2.2 Work Attitude

Osada (in Umam , 2010) describes work attitude as the actions that the employee will take and everything that the employee must do whose results are proportional to the results of what is done. Furthermore, Anik (2005) explained that work attitude is a tendency of thoughts and feelings of satisfaction or dissatisfaction with work. Employee satisfaction with their work can be indicated through their attitude of working hard, being honest, not being lazy, and taking part in advancing the company.

On the other hand, employees who are dissatisfied with their work will work as they please, work under supervision, and be dishonest, which ultimately harms the company (Umam , 2012). In his book Organizational Behavior, Wibowo (2015), quotes Robbin and Judge's view that there are 3 dimensions and indicators of work attitudes, including affective, cognitive and behavioral. Meanwhile, Khaerul Umam (2012), believes that there are 7 (seven) factors that influence employee work attitudes, including working conditions, supervision from superiors, cooperation from co-workers, security, opportunities for advancement, work facilities, and salary.

2.3 Research Models

In this study, the author also presents the questionable theoretical framework construction in diagrammatic form. The research model used in this study is presented in Figure 1. The author prepared 2 (two) temporary hypotheses based on theoretical foundations and previous research. The first hypothesis refers to the views of Faizah Indriyana (2017), which shows that there are significant differences in work values between Generations X and Y based on gender and work status. The second hypothesis states that there is a significant difference in work attitudes among Generation X and Y employees in Malang City.

3. Method Study

The type of research used in this study is quantitative which is intended as a comparative study. With this type of research, it is hoped that it will be able to reveal differences in work values and work attitudes of Generation X and Y employees in Malang City, and then the collected answers of respondents from Generation Research variables are concepts that have varying or varying values, namely a trait, characteristic or phenomenon that can show something that can be measured that has different values (Sialen , 2018).

In this research, there are two independent variables, namely: in Malang City in 2020, with a total number of 315,433, including women and men. This research uses the Slovin formula to determine the research sample size. The calculation using the Slovin formula is as follows (Djaali , 2020). From the calculation results above, it is known that with a precision value of 5% (0.05), the number of samples used as research subjects is 400 Generation X and Y employees in Malang City. This sample will be distributed proportionally, namely 109 Generation X men, 82 Generation X women, 119 Generation Y men, and 90 Generation Y women.

4. Results and Discussion
4.1 Research Results

The data in this research is data that is free from prerequisite tests, namely validity tests and reliability tests, so that the instrument can be used to measure how far the variables are related. Then the data used also passed the classical assumption test (normality test, autocorrelation test, multicollinearity test, and 5 heteroscedasticity tests), so it can be said that the data used in this research statistically meets the requirements for further analysis.

a. Independent Sample T-Test Results

Table 1 Independent Sample T-Test Results

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Diff.	Std. Error Diff.	95% Confidence Interval of the Diff.	
									Lower	Upper
Total X₁	Equal var. assumed	85.912	.000	108.048	750	.000	27.396	.254	26.899	27.894
	Equal var. not assumed			108.048	600.897	.000	27.396	.254	26.898	27.894

Source: Researcher's preparation (2021)

1. From the table above it can be seen that the significance value (2-tailed) shows the number 0.000. The 2-tailed significance value is 0.000 < 0.05, meaning there is a significant difference between the work values and work attitudes of Generation X and Generation Y in Malang City. So that a conclusion is obtained.

2. There is a significant difference in work values between Generations X and Y in Malang City (H1 is accepted).

3. There are significant differences in work attitudes between Generations X and Y in Malang City (H2 is accepted).

b. Regression Test Results

The influence of Generation X identity on work values

Table 2 Regression Test Results for Generation X Identity on Work Values

	Unstandardized Coeff.		Standardized Coeff.	t	Sig.
Model	B	Std. Error	Beta		
1 (Constant)	44.824	2.841		15.775	.000
Jenis Kelamin	1.015	.548	.141	1.852	.036
Sektor pekerjaan	.276	.228	.090	.207	.229
Umur	.623	.595	.104	1.544	.042
Pendidikan terakhir	1.001	.452	.174	2.214	.028
Lama Bekerja	.008	.171	-.004	-.048	.962
Gaji per bulan	.448	.361	-.109	.241	.216
Status Perkawinan	.522	1.101	.111	.382	.169

a. Dependent Variable: Nilai Kerja

Source: Researcher's preparation (2021)

1. Based on the data listed in the table above, it can be explained the influence of the identity of generation X respondents on work values, as follows.

2. 1. The gender of generation X respondents has a significant effect on their work values, because the sig. gender is 0.036 (< 0.05). The gender regression coefficient is positive at 1.015, which means that men have a better perception of the value of work than women, referring to the gender identity data of generation X respondents, which is dominated by men.

3. 2. The work sector of generation X respondents has no effect on their work values, because the sig. employment sector was 0.229 (> 0.05). The employment sector regression coefficient is positive at 0.276, which means that if the employment sector is increased by 1, the work value of generation X respondents will increase by 0.276.

4. 3. The age of generation X respondents has a significant effect on their work values, because the sig. age is 0.042 (< 0.05). The age regression coefficient is positive at 0.632, which means that if productive age is increased by 1, the work value of generation X respondents will increase by 0.632.

5. 4. The last education of generation X respondents has a significant effect on their work values, because the sig. last education was 0.028 (< 0.05). The regression coefficient for the last education has a positive value of 1.001, which means that if the last education is increased by 1, the work value of generation

6. 5. Generation X respondents' length of work has no effect on their work value, because the sig. length of work was 0.962 (> 0.05). The regression coefficient for length of work has a positive value of 0.008, meaning that if the length of work is increased by 1, the work value of generation X will increase by 0.008.

7. The monthly salary of generation X respondents has no effect on their work value, because the sig. monthly salary of 0.216 (> 0.05). The regression coefficient for monthly salary is positive at 0.448, which means that if the monthly salary is increased by 1, the work value of generation X respondents will increase by 0.448.

8. The marital status of generation X respondents has no effect on their work value, because the sig. marital status was 0.169 (> 0.05). The regression coefficient for marital status is positive at 0.522, which means that if marital status is increased by 1, the work value of generation X respondents will increase by 0.522.

Based on the description above, it can be stated that the identity factors of generation

Meanwhile, other identity factors, namely employment sector, length of work, monthly salary, and marital status have no effect on the work value of generation .

c. The influence of generation X identity on work attitudes

Table 3 Regression Test Results for Generation X Identity on Work Attitudes

	Coefficients^a				
	Unstandardized Coeff.		Standardized Coeff.	T	Sig.
Model	B	Std. Error	Beta		
1 (Constant)	21.045	1.256		16.749	.000
Jenis Kelamin	.176	.242	.046	.727	.468
Sektor pekerjaan	.297	.101	.181	2.941	.004
Umur	2.484	.263	.615	9.442	.000
Pendidikan terakhir	.378	.200	.123	1.892	.016
Lama Bekerja	-.044	.076	-.042	-.583	.561
Gaji per bulan	-.022	.160	-.010	-.139	.890
Status Perkawinan	1.184	.487	.162	2.431	.016
a. Dependent Variable: Sikap Kerja					

Source: Researcher's preparation (2021)

Based on the data listed in the table above, it can be explained the influence of the identity of generation X respondents on work attitudes, as follows.`

1. The gender of generation X respondents has no effect on their work attitudes, because the sig. gender was 0.468 (> 0.05). The gender regression coefficient is positive at 0.176, which means that men have a better perception of work attitudes than women, referring to the gender identity data of generation X respondents, which is dominated by men.

2. The work sector of generation X respondents has a significant influence on their work attitudes, because the sig. employment sector of 0.004 (< 0.05). The employment sector regression coefficient is positive at 0.297, which means that if the employment sector is increased by 1, the work attitudes of generation X respondents will increase by 0.297.

3. The age of generation X respondents has a significant effect on their work attitudes, because the sig. age is 0.000 (< 0.05). The age regression coefficient has a positive value of 2.484, meaning that if age is increased by 1, the work attitudes of generation X respondents will increase by 2.484.

4. The last education of generation X respondents has a significant effect on their work attitudes, because the sig. last education was 0.016 (< 0.05). The regression coefficient for the last education has a positive value of 0.378, which means that if the last education is increased by 1, the work attitudes of generation X respondents will increase by 0.378.

5. Generation X respondents' length of work has no effect on their work attitudes, because the sig. length of work was 0.561 (> 0.05). The regression coefficient for length of work is negative at -0.044, which means that if the length of work is increased by 1, the work attitudes of generation X respondents will decrease by -0.044.

6. The monthly salary of generation X respondents has no effect on their work attitudes, because the sig. monthly salary of 0.890 (> 0.05). The regression coefficient for monthly salary is positive at 0.022, which means that if the monthly salary is increased by 1, the work attitudes of generation X respondents will increase by 0.022.

7. The marital status of generation X respondents has a significant effect on their work attitudes, because the sig. marital status was 0.016 (< 0.05). The regression coefficient for marital status is positive at 1.184, which means that if marital status is increased by 1, the work attitudes of generation X respondents will increase by 1.184.

Based on the description of the results of the multiple linear regression analysis explained above, it can be stated that the identity factors of generation Meanwhile, other identity factors, namely gender, length of work and monthly salary, have no effect on the work attitudes of generation X respondents in Malang City.

d. The influence of generation Y identity on work values

Table 4 Regression Test Results for Generation Y Identity on Work Values

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Coefficients[a]					
	Unstandardized Coeff.		Standardized Coeff.	t	Sig.
Model	B	Std. Error	Beta		
1 (Constant)	54.816	3.294		16.639	.000
Jenis Kelamin	.924	.571	.114	.619	.107
Sektor pekerjaan	.104	.324	.022	.320	.749
Umur	1.751	1.006	.206	1.741	.032
Pendidikan terakhir	.749	.658	.081	1.139	.036
Lama Bekerja	.134	.323	.044	.414	.679
Gaji per bulan	1.887	1.352	.213	2.518	.013
Status Perkawinan	-.286	.827	-.030	-.346	.729

a. Dependent Variable: Nilai Kerja

Source: Researcher's preparation (2021)

Based on the data listed in the table above, it can be described the influence of the identity of generation Y respondents on work values, as follows:

1. The gender of generation Y respondents has no effect on their work values, because the sig. gender is 0.107 (> 0.05). The gender regression coefficient is positive at 0.924, which means that men have a better perception of the value of work than women, referring to the gender identity data of generation Y respondents, which is dominated by men.

2. The work sector of generation Y respondents has no effect on their work values, because the sig. employment sector was 0.749 (> 0.05). The employment sector regression coefficient is positive at 0.104, which means that if the employment sector is increased by 1, the work value of generation Y respondents will increase by 0.104.

3. The age of generation Y respondents has a significant effect on their work values, because the sig. age is 0.032 (< 0.05). The age regression coefficient has a positive value of 1.751, which means that if productive age is increased by 1, the work value of generation Y respondents will increase by 1.751.

4. The last education of generation Y respondents has a significant effect on their work values, because the sig. last education was 0.036 (< 0.05). The regression coefficient for the last education has a positive value of 0.749, which means that if the last education is increased by 1, the work value of generation Y respondents will increase by 0.749.

5. The length of time that generation Y respondents have worked has no effect on their work value, because the sig. length of work was 0.679 (> 0.05). The regression coefficient for length of work is positive at 0.134, which means that if the length of work is increased by 1, the work value of generation Y respondents will increase by 0.134.

6. The monthly salary of generation Y respondents has a significant effect on their work value, because the sig. monthly salary of 0.013 (< 0.05). The regression coefficient for monthly salary is positive at 1.887, which means that if the monthly salary is increased by 1, the work value of generation Y respondents will increase by 1.887.

7. The marital status of generation Y respondents has no effect on their work value, because the sig. marital status was 0.729 (> 0.05). The regression coefficient for marital status is negative at -0.286, which means that if marital status is increased by 1, the work value of generation Y respondents will decrease by -0.286.

Based on the description above, it can be stated that the identity factors of generation Y respondents in Malang City which are able to influence their work value include monthly salary, age and latest education, respectively. Meanwhile, other identity factors, namely gender, work sector and length of work, have no effect on the work value of generation Y respondents in Malang City, while marital status factors have a negative effect on the work value of generation Y respondents in Malang City .

e. **The influence of generation Y identity on work attitudes**

Table 5 Regression Test Results for Generation Y Identity on Work Attitudes

Coefficients[a]					
	Unstandardized Coeff.		Standardized Coeff.	t	Sig.
Model	B	Std. Error	Beta		
1 (Constant)	24.902	2.278		10.933	.000
Jenis Kelamin	.342	.395	.061	.867	.387
Sektor pekerjaan	.216	.224	-.067	-.964	.336
Umur	-.085	.695	-.015	-.122	.903
Pendidikan terakhir	.394	.455	.422	1.866	.024
Lama Bekerja	.017	.223	.008	.078	.938
Gaji per bulan	.353	.243	.124	1.451	.041
Status Perkawinan	-.396	.572	-.060	-.692	.490

a. Dependent Variable: Sikap Kerja

Source: Researcher's preparation (2021)

Based on the data listed in the table above, it can be explained the influence of the identity of generation Y respondents on work attitudes, as follows:

1. The gender of generation Y respondents has no effect on work attitudes, because the sig. gender was 0.387 (> 0.05). The gender regression coefficient is positive at 0.342, which means that men have a better perception of work attitudes than women referring to the gender identity data of generation Y respondents who are dominated by men.

2. The work sector of generation Y respondents has no effect on work attitudes, because the sig. employment sector was 0.336 (> 0.05). The employment sector regression coefficient is positive at 0.216, which means that if the employment sector is increased by 1, the work attitudes of generation Y respondents will increase by 0.216.

3. The age of generation Y respondents has no effect on work attitudes, because the sig. age is 0.903 (> 0.05). The age regression coefficient is negative at 0.085, which means that if age is increased by 1, the work attitudes of generation Y respondents will decrease by -0.085.

4. The last education of generation Y respondents has a significant effect on work attitudes, because the sig. last education was 0.024 (< 0.05). The regression coefficient for the last education has a positive value of 0.394, which means that if the last education is increased by 1, the work attitudes of generation Y respondents will increase by 0.394.

5. Years of work for generation Y respondents has no effect on work attitudes, because the sig. length of work was 0.938 (> 0.05). The regression coefficient for length of work is positive at 0.017, which means that if the length of work is increased by 1, the work attitudes of generation Y respondents will increase by 0.017.

6. The monthly salary of generation Y respondents has a significant effect on work attitudes, because the sig. monthly salary of 0.041 (< 0.05). The regression coefficient for monthly salary is positive at 0.353, which means that if the monthly salary is increased by 1, the work attitudes of generation Y respondents will increase by 0.353.

7. The marital status of generation Y respondents has no effect on their work attitudes, because the sig. marital status was 0.490 (> 0.05). The regression coefficient for marital status is negative at -0.396, which means that if marital status is increased by 1, the work attitudes of generation Y respondents will decrease by -0.396.

Based on the description above, it can be stated that the identity factors of generation Y respondents in Malang City which are able to influence their work attitudes include their latest education and monthly salary, respectively. Meanwhile, other identity factors consisting of gender, work sector, age, length of work, and marital status have no effect on the work attitudes of generation Y respondents in Malang City.

4.2 Research Discussion

The results of the questionnaire that had been distributed received more than 400 respondents, of which only 400 were then taken. These respondents gave responses according to what they experienced in the world of work, especially regarding work values and work attitudes. The criteria for respondents in this study were respondents aged 26 to 61 years (Generation X and Y) and of course already working. Supported by Kratz's research (2013) which shows that the potential proportion of Generation Y will increase in the future, from the results of the questionnaire obtained in this research, Generation Y or the millennial generation dominates the most, reaching 209 respondents (52.25%) out of a total of 400 respondents.

a. Work Values

The results of the research carried out are measured through the indicators of each variable. Referring to Wollack in Rahmawati (2016), for work value, the indicators are intrinsic, extrinsic and mixed character

indicators. This intrinsic indicator is measured through 3 indicators, namely pride in work, job involvement and activity preference. Extrinsic indicators are measured through attitude toward earnings and also social job status. Meanwhile, the indicators measured in the mixed character are the desires of Generation

From the results of multiple linear regression analysis, it is known that the work values of generation Meanwhile, the work values of generation Y respondents in Malang City are influenced by factors such as monthly salary, age and highest level of education. Factors forming work values for the two generations are age and recent education. This is because according to Price (2018) that companies in the modern era currently want fresh graduates in their recruitment programs, apart from of course the academic qualifications expected from prospective employees who apply. Meanwhile, the dominant thing that differentiates perceptions about the value of work between generation X and generation Y is the issue of salary and gender. Generation Y tends to think that salary is the most important thing in work, which can then shape their perception of the value of work. This is in accordance with the opinion of Eddy, et al. (2018) that the millennial generation (generation Y) tends to think that a job is valued by the salary it receives. This is different from the old generation (generation)

b. Work attitude

According to Robbin and Judge in Wibowo (2015), there are 3 dimensions or indicators of work attitude. The first is the affective component, namely the feelings or emotions that Generation X or Y have about certain objects or situations. Second is the cognitive component, this component is Generation X or Y's beliefs about objects or situations. The indicators include work patterns, work targets and work evaluation. Third is the behavioral component, this component shows how Generation X or Y intends to act towards someone or something. The indicators are work motivation, salary size and work attitude.

From the results of the Independent Sample T-Test, it shows that the conclusion of the hypothesis test is that there is a significant difference between the work values and work attitudes of Generation X and Generation Y in Malang City. This explains that generation X and generation Y in Malang City have different perceptions about their work values and work attitudes. In this research, these differences can be seen from the factors that form the identity of generation of each respondent from both generations. Apart from having different perceptions about the value of work, generations X and Y also have significant differences in attitudes towards work. One of the triggers is because the two generations have different characteristics. One example is the way generation X and generation Y complete work and also the way they respond to company regulations.

This has also been proven in this research that from the results of multiple linear regression analysis it is known that the work attitudes of generation Meanwhile, the work attitudes of generation Y respondents in Malang City are influenced by factors of recent education and monthly salary. This is in accordance with the opinion of Ardiansyah (2021) who states that the old generation (generation their family life. Meanwhile, Amin and Rahmiati (2018) stated that the millennial generation (generation Y) tends to prefer working with flexible hours and preferences creative colleagues so that they will be motivated and find it easier to complete work. Apart from that, the millennial generation is very dependent on the salary they receive. Companies that have a higher or lower ROA do not influence the company to carry out income smoothing actions.

This proves that ROA is not a determining factor in the level of income smoothing. Sarra & Alamsyah (2018) stated that the lack of influence of profitability (ROA) on income smoothing is likely due to changes in investors' views on company performance .

5. Conclusion

5.1 Conclusion

Based on the results of research regarding differences in work values and work attitudes in Generations X and Y in Malang City, it can be concluded that there are significant differences in work values and work attitudes in Generations X and Y in Malang City . These differences can be seen from the factors that form work values and work attitudes of generation X and generation Y in Malang City. From the results of multiple linear regression analysis, it is known that the work values of generation Generation Y tend to think that a job is judged by the salary they receive, which is different from generation X who are more concerned with getting a job without thinking much about how much salary they receive.

Apart from having different perceptions about the value of work, generations X and Y also have significant differences in attitudes towards work. From the results of multiple linear regression analysis, it is known that the work attitudes of generation Generation Y. Meanwhile, generation Y prefers to work with flexible hours and prefers creative colleagues so that they will be motivated and find it easier to complete work. Apart from that, the millennial generation is very dependent on the salary they receive.

5.2 Suggestions

Based on the research results, suggestions can be put forward, as follows.

1. Suggestions for future researchers are to add other variables such as work motivation, turnover intention, work-life balance or add indicators in work values and work attitudes to support research so that it can be better and find out the relationship between variables on something related to work.
2. Advice for agency or company leaders is that they hope to be able to understand the differences in work values and work attitudes in Generations Like work motivation, the desired work culture and their leadership style are also different. Therefore, company leaders can better

understand the differences in work attitudes of Generations X and Y and how to respond to them. Generation Meanwhile, Generation Y is very based on salary for the value of work and has a work attitude with more flexible and creative hours. This requires providing more motivation so that Generation Y's creativity in work attitudes can increase and increase.

5.3 Research Limitations

Research on differences in work values and work attitudes in Generations X and Y in Malang City experiences several research limitations. This limitation is that at the time of research it was still a pandemic and many workers were still working from home. So it is a little difficult for researchers to visit agencies or companies to do further research, but this can be overcome by using online facilities, namely by distributing questionnaires via links and distributing them via social media which have criteria that have been determined by researchers.

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