

The Effect of Direct Compensation and Indirect Compensation on Job Performance with Job Satisfaction as Intervening Variable in Performance of Temporary Staff Umy

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Abstract: *The main objective of this research is to try to analyze the effect of direct compensation and indirect compensation toward employee performance of temporary staff UMY with job satisfaction as variable intervening. This research was conducted on temporary staff UMY in 2019. To achieve the research objectives, a total of 138 questionnaires were distributed using purposive sampling and 100 questionnaires from the respondents can be analyzed. In data analysis, this research uses Smart PLS software to analyze the respondent's answers. Finding from the research revealed that: There is a significant effect between direct compensation and employee performance in temporary staff UMY. But on the other hand, indirect compensation does not affect significantly employee performance in temporary staff UMY. The research also shows that direct compensation and indirect compensation have a significant effect on job satisfaction and there is a significant effect between job satisfaction and employee performance. The finding of this research shows that job satisfaction able to mediate direct compensation and indirect compensation towards employee performance.*

Keywords: *Compensation, Human Resource, Temporary Staff, Employee Performance, Job Satisfaction.*

I. Introduction

Human resources are valued as valuable assets because they have a role in most of the operational activities that exist within an organization. This role can be in the form of planning, coordinating, managing, carrying out and overseeing the work practices of the organization. The role given by human resources can also help the organization in achieving the organization's vision and mission. Besides, human resources can also determine the productivity of an organization and improve organizational competitiveness.

Universitas Muhammadiyah Yogyakarta (UMY) is one of the private universities in Indonesia whose organization has been neatly structured and has human resources working together to strengthen and realize UMY's vision and mission. The demand for providing excellent services requires workers at UMY to continue to improve their productivity and performance. Both in planning a program, coordinating a plan, organizing an event and operational activities and overseeing the work practices of the organization.

According to (Robbins & Judge, 2017), one that affects employee performance is job satisfaction. Employees who have job satisfaction usually have a good attendance record and are active in various employee activities and have work performance. Employees who have job satisfaction will also have a positive attitude in the work done and tend to have enthusiasm for work while employees who have low job satisfaction are likely to have a negative attitude towards work.

Job satisfaction is also influenced by the compensation given by the organization to its employees. Compensation serves to attract and retain employees in an organization, at this time compensation replaces job security as the main driver of job satisfaction (Lussier & Hendon, 2018). The provision of compensation is also considered to affect employee performance so that giving good compensation is expected to be a concern of employees to provide efforts that are considered necessary for the organization in achieving the goals desired by the organization.

II. Literature Review

According to Lussier and Hendon (2018), compensation serves to attract and retain employees in an organization, at this time compensation replaces job security as the main driver of satisfaction. Compensation is also considered as an important factor in terms of job satisfaction (Gibson, Ivancevich, Donnelly & Konopaske, 2012). Compensation is any form of appreciation either in the form of money or non-money given by the organization or company to its employees appropriately and fairly for its services in achieving company goals (Sutrisno, 2012). According to Wibowo (2015), employees who have worked by giving their time and energy to

the organization can give rewards for their performance and achievements in various forms. This reward can also affect employee motivation and job satisfaction.

Compensation is also considered as one of the dominant factors in encouraging someone to improve performance. Employees who receive appropriate compensation can survive in a company or organization and are motivated to improve performance in achieving the organization's vision and mission. Compensation as a complement that can guarantee the welfare of employees is considered to improve employee performance in a company or organization (Masruroh, Thomas, & Latifah, 2012). Based on the payment, there are two types of compensation, namely direct compensation and indirect compensation. According to Indriyani and Heruwasto (2017), direct compensation is a salary received by employees every month. Indirect compensation is an additional compensation given based on company policy for all employees to improve the welfare of employees (Dessler, 1998 in Putri, Hamid, & Nurtjahjono, 2015).

Manurung (2017), stated that direct compensation is a direct gift given by the organization to employees such as wages, salaries, bonuses and incentives and indirect compensation is an indirect gift given by the organization to employees such as benefits, health insurance and other facilities. The variable of direct compensation according to Manurung (2017), are indicator of wages and salaries as well as bonuses and incentives. In other hand, indicator of variable indirect compensation are insurance and pensiun proram.

Robbins and Judge (2017) stated that job satisfaction is a combination of positive or negative feelings that employees have about their working conditions. Job satisfaction represents employee expectations for tangible appreciation and has a close relationship between employees and employee behavior in the workplace. Employee job satisfaction can be interpreted as an affective reaction to work that results from a comparison of perceived and desired results (Sintya, Noer, & Rahmawati, 2017). Job satisfaction is also one of the attitudes expected by each individual in carrying out work, where a job requires interaction with colleagues, leaders, and complies with the rules and policies set by the organization. Job satisfaction is also something that is expected by employees in meeting performance standard, and living by having an ideal work atmosphere (Fadli, 2017).

According to Lussier and Hendon (2018), employee performance is an effort in dealing with critical situations as well as employee efforts in completing work based on the schedule. Employee performance is considered as one of the important factors in organizational productivity because the better employee performance, the effectiveness and efficiency provided will have an impact on organizational productivity (Nugraha, Hakam, & Susilo, 2017). Employee performance is also considered an important thing for each individual. When employees complete tasks and are at a high level, these conditions can become satisfying and cause pride in employees. If the employee's performance is low and cannot achieve the goals set by the company, then the condition is considered unable to satisfy the employee and can be an indication of personal failure. Besides, employee performance is often rewarded with financial benefits from the organization and can provide opportunities for employees to be more easily promoted in an organization and have better career opportunities than low-performing ones (Calvin, 2017).

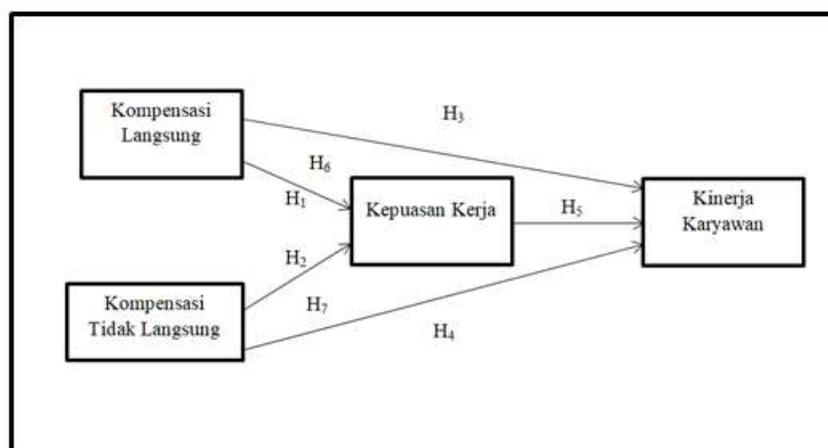


Fig. 1. Research Framework

Based on Figure 2.1, it can be seen that this study has 4 variables, namely (1) direct compensation and (2) indirect compensation as an exogenous variable, (3) job satisfaction as an intervening variable, and (4) performance as an endogenous variable. Based on previous theoretical studies and research, this study has 7 hypotheses, namely:

H₁: Direct compensation has a significant effect on job satisfaction

H₂: Indirect compensation has a positive and significant effect on job satisfaction

H₃: Direct compensation has a significant effect on employee performance

H₄: Indirect compensation has a significant effect on employee performance

H₅: Job satisfaction has a positive and significant effect on employee performance

H₆: Job satisfaction mediates the effect of direct compensation on employee performance

H₇: Job satisfaction mediates the effect of indirect compensation on employee performance.

III. Methodology

The object of this research is Universitas Muhammadiyah Yogyakarta, located on Jl. Brawijaya, Kasihan Bantul Yogyakarta 55183. Subjects in this study were Temporary Staff at Universitas Muhammadiyah Yogyakarta with total 161 population. However the sample of this research are 138 sample was taken using purposive sampling technique and 100 questionnaires can be analyzed. The basis for selecting criteria based on work period with minimum duration 6 month and maximum of 2 years work tenure. The criteria based on work tenure because work tenure can influences the comprehension of employees on their jobs and employees can have a good job description for their job (Soeyitno, 2013).

This research uses qualitative methods and data collection was did by distributed questionnaires through Google Form. The scale used for the research instrument uses a Likert scale with 5 weights. Data obtained from this study are presented and analyzed with two types of analysis, namely descriptive analysis and inference analysis using the Structural Equation Modeling (SEM) of Partial Least Square (PLS) through Smart PLS 3 software.

The operational variables of these study use indicators and dimensions from previous studies, the variable direct compensation uses indicators of wages and salaries as well as bonuses and incentives taken from Manurung's research (2017). In the indirect compensation variable, the indicator used also refers to Manurung's research (2017), which have indicator of insurance and pension programs and other facilities and benefits. Operational variables on job satisfaction are measured using the Academic Job Satisfaction Questionnaire (AJSQ) which refers to the research of Al-Rubaish, Rahim, Abumadini and Wosornu (2011). In the job performance, the variables used are job performance dimensions, adaptive performance dimensions and contextual performance dimensions are taken from the research of Pradhan & Jena (2016).

Result and Analysis

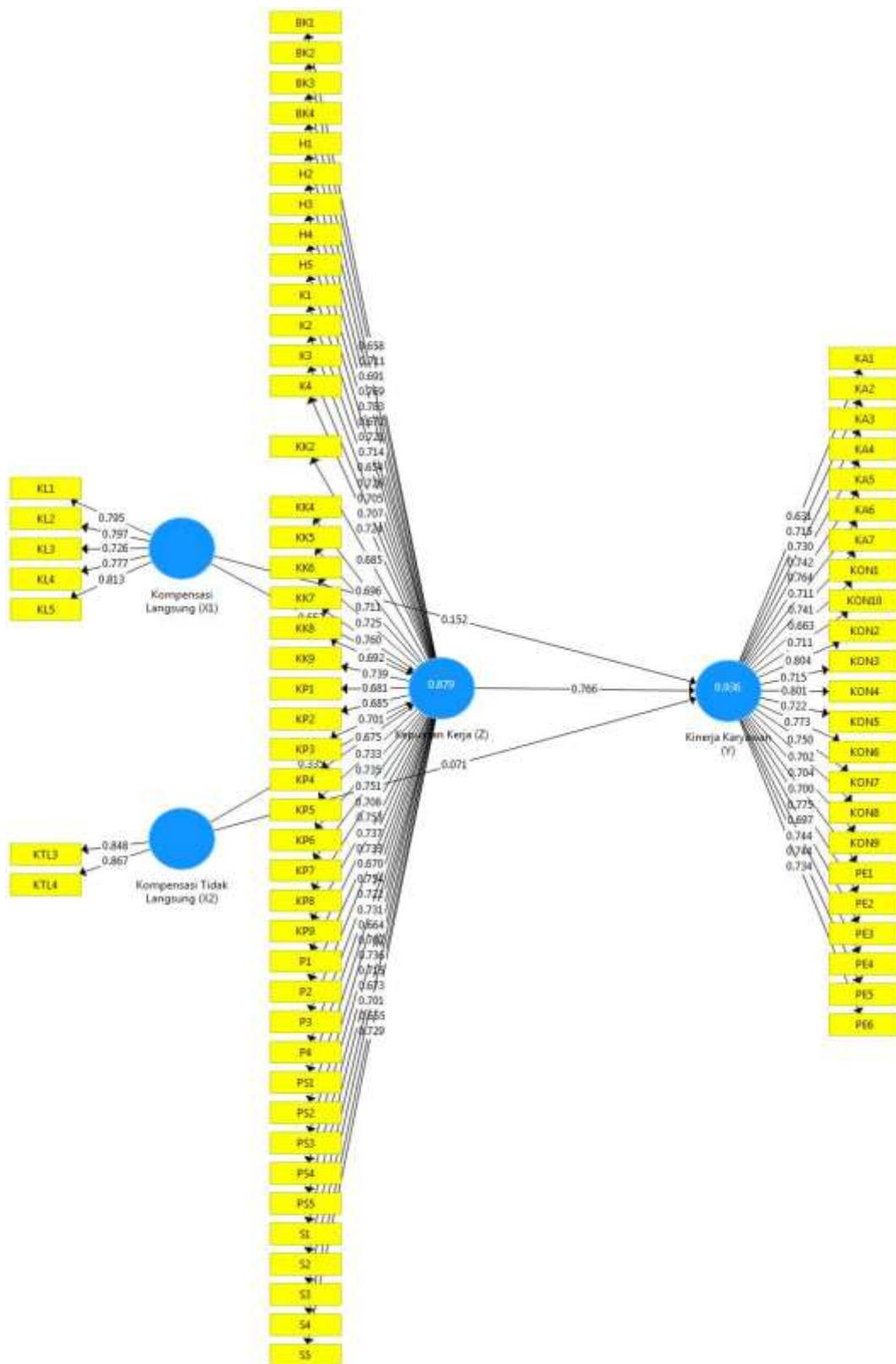


Fig. 2. Measurement Model Output

IV. Validity Test Results

Ghozali (2014), stated that the loading factor value must be greater than > 0.70, but in research at the development stage, the value of 0.50-0.60 is still acceptable. Based on the results of testing the instrument model, there are 4 invalid statements, such as the indirect compensation on indicators KTL1, KTL2, and authority indicators are KK1 and KK3. Referring to the measurement results of the model in Figure 2, the tested variable items have a factor loading value above 0.6 or can be concluded the variable items of these research is valid.

Table 1: Cronbach's Alpha Value Test Results and Composite Reliability

	<i>Cronbach's Alpha</i>	<i>Composite Reliability</i>
Direct Compensation	0.841	0.887
Indirect Compensation	0.641	0.848
Job Satisfaction	0.977	0.978
Job Performance	0.960	0.963

Based on the test result above, the result shows that satisfactory values, which is the value of each variable above the minimum value of 0.60. This shows the consistency and stability of the instruments of this research are high. In other words, all constructs or variables of this study have become a measuring instrument that is fit, and all questions used to measure each construct have good reliability. Cronbach's alpha coefficient and Composite reliability show a value of 0.6 to 0.7 then reliability can be accepted, then if the Cronbach alpha coefficient and Composite reliability show a value of ≥ 0.8 then reliability is good (Cooper and Schindler, 2014).

Table 2: Average Variance Extracted (AVE) Test Results

Variabel	Average Variance Extracted (AVE)
Direct Compensation	0.507
Indirect Compensation	0.533
Job Satisfaction	0.612
Job Performance	0.735

AVE criteria for a valid variable must be above 0.50 (Haryono, 2017). In this study, all variables had AVE values of more than 0.5. Because of that, the variable of direct compensation (X1), indirect compensation (X2), employee performance (Y) and job satisfaction (Z) had a construct of good validity.

Table 3: R Square Value Test Results

	R Square	R Square Adjusted
Job Satisfaction	0.879	0.876
Job Performance	0.936	0.934

Based on the output above, shows that the R-square value of job satisfaction is 0.879. This means that the construct satisfaction variability can be explained by the variability of the direct compensation and indirect compensation with the construct at 87.9%, while the rest of is explained by other variables outside the model studied.

In this study the R-square value of employee performance amounted to 0.936. This means that the construct performance variability of employees can be explained by the variability construct of direct compensation, indirect compensation and job satisfaction of 93.6%, while the rest is explained by other variables outside the model studied.

Table 4: Hypothesis Test Results based on Path Coefficient

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Job Satisfaction (Z) > Job Performance (Y)	0.766	0.768	0.080	9.520	0.000
Direct Compensation (X1) > Job Satisfaction (Z)	0.653	0.650	0.055	11.770	0.000
Direct Compensation (X1) > Job Performance (Y)	0.152	0.151	0.076	1.994	0.047
Indirect Compensation (X2) > Job Satisfaction (Z)	0.335	0.338	0.058	5.725	0.000
Indirect Compensation (X2) > Job Performance (Y)	0.071	0.070	0.048	1.492	0.136

Based on the results of the hypothesis test it can be concluded that:

- a. Direct compensation significantly affected the job satisfaction of temporary staff UMY. This can be seen from the Path Coefficient output obtained $t_{count} > t_{table}$ (11.770 > 1.96) or P values < 0.05 (0.000 < 0.05), so H_3 was accepted.
- b. Indirect compensation significantly affected the job satisfaction of temporary staff UMY. This can be seen from the Path Coefficient output obtained by $t_{count} > t_{table}$ (5.725 > 1.96) or P values < 0.05 (0.000 < 0.05), so H_4 was accepted.
- c. Direct compensation significantly affected the performance of temporary staff UMY. This can be seen from the Path Coefficient output obtained $t_{count} > t_{table}$ (1.994 > 1.96) or P values < 0.05 (0.047 > 0.05), so H_1 was accepted.
- d. Indirect compensation did not significantly influence the performance of temporary staff UMY. This is seen from the Path Coefficient output obtained by the value of $t_{count} < t_{table}$ (1.492 < 1.96) or P values > 0.05 (0.136 > 0.05) so that H_2 was not accepted.
- e. Job Satisfaction significantly influences the performance of temporary staff UMY. This can be seen from the Path Coefficient output obtained $t_{count} > t_{table}$ (9.520 > 1.96) or P values < 0.05 (0.000 < 0.05), so H_5 was accepted.

Based on the hypothesis test in table 5, it is found that the highest value that affects employee job satisfaction (Z) is direct compensation (X1) which is equal to 0.653. This shows that direct compensation (X1) affects job satisfaction higher than indirect compensation (X2). Furthermore, from the three variables that affect employee performance (Y), it is found that the highest value that affects employee performance (Y) is on employee job satisfaction (Z) which is 0.766. This shows that job satisfaction affects employee performance higher than the effect of direct compensation (X1) and indirect compensation (X2).

Table 5: Hypothesis Test Results based on Specific Indirect Effects

	Original Sample	Sample Mean	Standard Deviation	T Statistics	P Values
Direct Compensation (X1) > Job Satisfaction (Z) > Job Performance (Y)	0.500	0.500	0.074	6.721	0.000
Indirect Compensation (X2) > Job Satisfaction (Z) > Job Performance (Y)	0.256	0.258	0.046	5.521	0.000

Based on the results of hypothesis testing using Specific Indirect Effects, it can be concluded that:

- a. Job satisfaction mediates the effect of direct compensation on the performance of temporary staff UMY. This can be seen from the Specific Indirect Effect output obtained t value > t table (6.721 > 1.96) or P values < 0.05 (0.000 < 0.05), so H₆ was accepted.
- b. Job satisfaction mediates the effect of indirect compensation on the performance of temporary staff UMY. This can be seen from the output of the Specific Indirect Effect obtained t value > t table (5.521 > 1.96) or P values < 0.05 (0.000 < 0.05), so H₇ was accepted.

V. Conclusions, suggestions and limitations of research

1. Conclusions

- a. Direct compensation significantly affected the job satisfaction of temporary staff UMY. This indicates that the direct compensation implemented by Universitas Muhammadiyah Yogyakarta on temporary staff had an impact on job satisfaction felt by temporary staff in UMY. The results of this study are consistent with previous studies conducted by (Putri et al, 2015; Yenni, 2017), in which in their research they found that direct compensation significantly affected employee job satisfaction.
- b. Indirect compensation significantly affected the job satisfaction of temporary staff UMY. The results of the study indicate that indirect compensation applied by UMY can influence the employee job satisfaction. This shows that the supporting facilities provided by UMY to temporary staff are influential and must be considered. The results of this study are consistent with previous research conducted by (Putri et al, 2015; Suleiman et al, 2018), in which in their research they found that compensation did not directly have a significant effect on employee job satisfaction.
- c. There is a significant effect between direct compensation and the performance of temporary staff UMY. It means that if the direct compensation given by UMY towards temporary staff increases, the level of performance of the temporary staff will increase. The results of this study are consistent with previous studies conducted by (Sadzwina and Gilang, 2015; Marlioni et al, 2016), wherein their research found that direct compensation significantly affected employee performance.
- d. Indirect compensation did not significantly affect the performance of temporary staff UMY. This can be caused by the lack of precise compensation for employees. Besides, if employees feel unfair or indirect compensation is not in following with employee expectations, then giving indirect compensation will not have a direct effect on employee performance (Murty & Hudiwinarsih, 2012). The results of this study are not following previous studies conducted by (Sadzwina and Gilang, 2015; Marlioni et al, 2016), wherein their research they found that direct compensation had a positive and significant effect on employee performance. However, this study is in line with research (Murty & Hudiwinarsih, 2012), which found that compensation did not affect on employee performance.
- e. Job satisfaction significantly influences the performance of temporary staff UMY. It means that if the job satisfaction of temporary staff higher, it will increase the performance of temporary staff in UMY. The results of this study are consistent with previous studies conducted by (Fadli, 2017; Sari & Susilo, 2018), wherein their research they found that compensation did not directly have a significant effect on employee job satisfaction.

- f. Job satisfaction mediates the effect of direct compensation on performance. The results showed that indirect compensation directly had a significant effect on job satisfaction and job satisfaction had a significant effect on employee performance. When direct compensation given to employees does not improve employee performance, job satisfaction can mediate the effect of direct compensation on employee performance. The results of this study are consistent with previous research conducted by (Hidayah & Aisyah, 2016; Utami, 2018), wherein their research they found that job satisfaction mediates the effect of direct compensation on employee performance.
- g. Job satisfaction mediates the effect of indirect compensation on performance. The results showed that indirect compensation indirectly had a significant effect on job satisfaction and job satisfaction had a significant effect on employee performance. The results of this study are consistent with previous studies conducted by (Rojikin, 2015; Nusanjaya, 2017), wherein their research they found that job satisfaction mediates the effect of indirect compensation on employee performance.

2. Research Limitations

In conducting each determination, of course it has limitations, as this study still has some limitations in conducting research, while the limitations that exist in this study are that not all respondents fill out the research questionnaire given, out of 138 questionnaires distributed there are 38 temporary staff who do not fill out the questionnaire. This is because when the questionnaire was distributed there were employees who had moved, respondents did not provide responses and some respondents could not be reached.

3. Suggestions

Based on the research results obtained, then surely there are some suggestions both for decision-makers at Universitas Muhammadiyah Yogyakarta as well as suggestions for further research to be able to perfect the findings that have previously been generated from this research.

a. Suggestions for Decision Makers at Universitas Muhammadiyah Yogyakarta

In this study, it can be seen that there is an influence of the variable of direct compensation and indirect compensation on the performance of UMY's temporary staff through mediation of UMY's temporary staff satisfaction. In this study there are 4 variables studied, namely the variable direct compensation, indirect compensation, job satisfaction and employee performance. Meanwhile the indirect compensation variable does not significantly influence employee performance but affects employee performance through job satisfaction mediation. From these findings, decision makers or unit leaders need to pay better attention to the direct compensation and job satisfaction of UMY's temporary staff so that the performance of temporary staff continues to improve and has a good impact on UMY.

b. Suggestions for Future Researchers

More in-depth research is needed related to the effect of direct and indirect compensation on the performance of temporary staff, which also needs to add various relevant variables. The variables that can be considered for further research are motivation variables because motivation and compensation can motivate employee behavior to work harder and can improve employee performance (Andriana, 2017). Furthermore, the variable that is thought to influence employee performance in addition to compensation and job satisfaction is the variable competency and organizational commitment (Supiyanto, 2015).

For further research, it is recommended to conduct a case study so that the relationships that occur between variables can be explained in detail and can present the views of the subjects studied (Rahardjo, 2017). Besides, case studies can also be used to fulfill the personal interest in researchers' interests in a particular problem.

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