

ANALYSIS OF THE IMPACT OF COMPENSATION AS MODERATION OF WORKLOAD AND PERFORMANCE OF FINANCIAL STAFF OF ROYAL PRIMA RS MEDAN

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ABSTRACT

The provision of compensation in the company must be well regulated so that both parties can accept it in the hope of ensuring employee satisfaction, which will allow the company to achieve the desired level of performance. The type of research used is descriptive quantitative, conducted in the finance department of the Royal Prima Medan Hospital in November 2022. The population is all employees of the Royal Prima Medan Hospital Financial Staff, totaling 28 people; the sampling technique used is saturated sampling. The research data analysis model used in this study is a multiple regression analysis model—coefficient of determination (R^2), Statistical test f , Statistical test t . The f -count result is 78.775, while the f -table at $\alpha = 0.05$ with a numerator degree of 2 and a denominator degree of 26 is obtained from f -table 3.37. These results show that $f\text{-count} > f\text{-table}$, and the significance is 0.002 or smaller than $\alpha = 0.05$. The t -count value for the workload variable (6.122) is greater than the t -table value (1.31), or the sig t value for the workload variable (0.002) is smaller than the alpha (0.05). The t -count value for the compensation variable (5.612) is greater than the t -table value (1.31), or the sig t value for the compensation variable (0.001) is smaller than the alpha (0.05). In conclusion, partial and simultaneous testing, workload, and compensation variables affect employee performance in the finance department of Royal Prima Medan Hospital.

Keywords: Compensation, Workload, Performance

1. INTRODUCTION

Human resources in a company are an essential aspect that determines the effectiveness and success of a company. A company complete with facilities and infrastructure will be meaningless without humans as managers and idea loaders (1). As humans, employees have personal and company goals that must be achieved, so integration between company goals and employees' personal goals is needed to avoid overlap or overlap. The needs of each employee need to be known and considered so that employee goals can be adequately integrated. Employees have a variety of personal needs. To live correctly, these physical and non-physical needs must be met (2). Employee needs are sought to be met through the rewards of their work. If the needs of an employee have been met with appropriate tips from their work, employee job satisfaction will increase (3).

The development of the company's business and organization is highly dependent on the productivity of the workforce in the company. One way to increase employee work productivity is by determining the provision of fair and appropriate compensation to these employees for their work achievements. Thus the provision of payment in the company must be well organized so that both parties can accept it. So in developing and implementing a specific compensation system, employees' interests must be considered (4).

Compensation is one of the meaningful aspects for employees because the amount of payment reflects the size the value of their work among the employees themselves, their families, and society. Therefore, providing effective and efficient compensation can directly contribute to the organization's stability and the strength and growth of the country's economy. However, payment is one of the factors that cause employee performance in the Finance Staff of

Royal Prima Medan Hospital to decline due to pressure from superiors for excessive work accompanied by two jobs and demands for achieving targets with maximum results (5). In addition, managers tend to observe the preparation of work results (reports) without following the obstacles or problems in their subordinates (6). This is also caused by poor communication, which can be seen from the many conflicts in the company, such as unhealthy competition and lack of attention from the leadership, so performance decreases. Based on the background, the researcher is interested in conducting a study on "Analysis of the Impact of Compensation as Moderation of Workload and Performance of Financial Staff of Royal Prima Medan Hospital."

2. RESEARCH METHODS

The type of research used is descriptive quantitative, conducted in the finance department of the Royal Prima Medan Hospital in November 2022. The population is all employees of the Royal Prima Medan Hospital Financial Staff, totaling 28 people; the sampling technique used is saturated sampling. The research data analysis model used in this study is a multiple regression analysis models. The coefficient of determination (R²) measures how far the model can explain variations in the dependent variable. The f-statistical test shows whether all independent or free variables included in the model jointly influence the dependent variable. The t-statistical test shows how far the influence or independent variables individually explain the variation in the dependent variable.

3. HASIL DAN PEMBAHASAN

Table 1. Characteristics of Respondents Based on Gender

No	Gender	Sum	Percentage
1	Female	19	68%
2	Male	9	32%
	Total	28	100%

Source: Results of Research Data Processing, 2022

In Table 1. it can be concluded that of the 28 respondents in this study, 19 (68%) respondents were female employees, while 9 (32%) respondents were male employees.

Table 2: Characteristics of Respondents Based on Education Level

No	Education Level	Sum	Percentage
2	Diploma (D3)	5	18%
3	Bachelor (S1)	22	79%
5	Master (S2)	3	11%
	Total	28	100%

Source: Results of Research Data Processing, 2022

In Table 2. it can be concluded that of the 28 respondents in this study, 5 (18%) respondents were D3 educated, 22 (79%) respondents were S1 educated, and 3 (11%) were S2 educated.

Table 3. Descriptive Analysis of Research

	Descriptive Statistics				
	N	Minimum	Maximum	Mean	Std. Deviation
Workload	28	22,00	58,00	44,72	7,55
Compensation	28	17,00	49,00	38,66	6,28
Performance	28	15,00	45,00	36,95	6,02
Valid N (listwise)	28				

Source: Results of Research Data Processing, 2022

From Table 3. It can be seen that the Workload variable has the lowest answer value of 22 and the highest answer value of 58, and the average answer value is 44.72 with a standard deviation of 7.55. The Compensation variable has the lowest answer value of 17, the highest answer value of 49, and an average answer value of 38.66 with a standard

deviation of 6.28. The Performance variable has the lowest answer value of 15, the highest answer value of 45, and an average answer value of 36.95 with a standard deviation of 6.02.

Table 4. Multiple Linear Analysis

Model	Coefficients		
	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	6,187	1,522	
Workload	-,075	,056	-,002
Compensation	,058	,051	,004

Source: Results of Research Data Processing, 2022

Based on Table 4. then the multiple linear regression equation in this study is as follows:

$$Y = 6.187 - 0.075 X_1 + 0.001X_2$$

- 1) The constant regression value of 6.187 means that if Workload (X1) and Compensation (X2) = 0, performance will increase by 6.187.
- 2) The regression coefficient X1 for the Workload variable is negative 0.075, meaning that the effect of the Workload variable is in the same direction as the increase in performance. This shows that the Workload variable has a negative influence on improving performance. Partially, the Workload variable affects performance, which means that the Workload variable is quite decisive in enhancing performance.
- 3) The regression coefficient X2 for the Compensation variable is positive 0.058, meaning that the effect of the Compensation variable is in the direction of increasing performance. This shows that the compensation variable has a positive influence on improving performance.

Table 5. Coefficient of Determination (R Square)

Model Summary

Model	R	R Square	Adjusted R Square	Std. An error in the Estimate
1	,882a	,875	,875	4,21

Source: Results of Research Data Processing, 2022

Based on Table 5. the adjusted R Square value is 0.875, meaning that the ability of the Workload (X1) and Compensation (X2) variables to explain variations in performance is 87.5%, the remaining 12.5% is explained by independent variables not examined such as leadership style and work environment, and others.

Table 6. Simultaneous Hypothesis Testing Results / F Test

Model	ANOVA				
	Sum of Squares	Df	Mean Square	F	Sig.
Regression	2734,20	2	2262,91		
Residual	2241,90	26	17,023	78,775	,002b
Total	4976,10	28			

Source: Results of Research Data Processing, 2022

Table 6. obtained the results of F Count 78.775 while F Table at $\alpha = 0.05$ with a numerator degree of 2 and a denominator degree of 26 received F table 3.37. These results show that F count > F table, and the significance is 0.002 or smaller than $\alpha = 0.05$. Hence, the position of the significance test point is in the H0 rejection area, or it can be concluded that H1 is accepted, which means that the Workload and Compensation variables together have a positive and significant effect on performance.

Table 7. Partial Hypothesis Test Results / t-Test

Model	Coefficients			t	Sig.
	Unstandardized Coefficients	Standardized Coefficients			
	B	Std. Error	Beta		
(Constant)	2,544	2,508		,724	,543
Beban_Kerja	,312	,068	,338	6,122	,002
Compensation	,467	,074	,567	5,612	,001

Source: Results of Research Data Processing, 2022

In Table 7. Partial test results obtained the following results:

- 1) The t-count value for the Workload variable (6.122) is greater than the t-table value (1.31), or the sig t value for the Workload variable (0.002) is less than alpha (0.05). Based on the results, it rejects Ho and accepts H1 for the Workload variable. Thus, the partial workload has a positive and significant effect on performance. This means that workload has a natural impact on improving performance.
- 2) The t-count value for the Compensation variable (5.612) is greater than the t-table value (1.31), or the sig t value for the Compensation variable (0.001) is less than alpha (0.05). Based on the results obtained, reject H0 and accept H1 for the Compensation variable. Thus, partial compensation has a positive and significant effect on performance. This means that the existence of payment has an impact on improving performance.

Effect of Workload and Compensation on Performance

Hasil F Hitung 78,775 sedangkan F Tabel pada $\alpha = 0,05$ dengan derajat pembilang 2 dan derajat penyebut 26 diperoleh F tabel 3.37 dari hasil ini diketahui F hitung $>$ F tabel, dan signifikansi 0,002 atau lebih kecil dari $\alpha = 0,05$ jadi posisi titik uji signifikansi berada pada wilayah penolakan H0 atau dapat disimpulkan H1 diterima yang artinya bahwa variabel Workload dan Compensation secara bersama-sama berpengaruh positif dan signifikan terhadap Performance. Workload yang berlebih yang dialami oleh karyawan akan mempengaruhi Performance dan kepuasan kerjanya. Performance merupakan kombinasi dari kemampuan, usaha, dan kesempatan yang dapat dinilai dari hasil kerjanya. Performance seorang karyawan merupakan hal yang bersifat individual, karena setiap karyawan mempunyai tingkat kemampuan yang berbeda-beda dalam mengerjakan tugasnya. Pihak manajemen dapat mengukur karyawan atas unjuk kerjanya berdasarkan Performance dari masing-masing karyawan. Adapun kemampuan pekerja lebih tinggi daripada tuntutan pekerjaan, akan muncul perasaan bosan pada pekerja maka akan menurunkan rasa kepuasan terhadap pekerjaan yang dilakukan Sebaliknya, apabila kemampuan pekerja lebih rendah daripada tuntutan pekerjaan, maka akan muncul kelelahan yang lebih. Workload yang tinggi tidak membuat pekerja merasa terbebani namun dapat meningkatkan Performance karena kemampuan pekerja sudah sesuai dengan standar kerja(7).

Pengaruh Workload terhadap Performance

Hasil penelitian ini diperoleh nilai t-hitung untuk variabel Workload (6,122) lebih besar dibandingkan dengan nilai t-tabel (1.31), atau nilai sig t untuk variabel Workload (0,002) lebih kecil dari alpha (0,05). Berdasarkan hasil yang diperoleh maka menolak Ho dan menerima H1 untuk variabel Workload. Dengan demikian, secara parsial Workload berpengaruh positif dan signifikan terhadap Performance. Hal ini memberi arti bahwa Workload berpengaruh nyata dalam meningkatkan Performance.

Hasil penelitian ini didukung oleh penelitian Tjibrata (2017), berdasarkan hasil uji parsial, dapat dilihat bahwa nilai t hitung diperoleh sebesar 9,080 dengan tingkat signifikansi 0,000. Oleh karena thitung $>$ ttabel (9,080 $>$ 2,052) dan tingkat signifikansi $<$ 0,05(0,000 $<$ 0,05), maka keputusan yang diambil adalah H0 ditolak dan H1 diterima atau terdapat pengaruh antara beban kerja terhadap kinerja karyawan pada PT. Sabar Ganda Manado. (7). Penelitian Adityawarman (2015), hasil analisis menunjukkan bahwa beban kerja berpengaruh positif dan signifikan secara langsung terhadap kinerja karyawan PT. Bank Rakyat Indonesia (persero) Tbk Cabang Krekot pada tingkat signifikansi 5% ($p = 0.10882$), maka hipotesis awal terima Ho dengan t hitung 13.45 lebih besar dari t tabel 1.96 (8). Workload seseorang sudah ditentukan dalam bentuk standar kerja perusahaan menurut jenis pekerjaannya. Workload karyawan dapat terjadi dalam tiga kondisi. Pertama, Workload sesuai standar. Kedua, Workload yang terlalu tinggi (over capacity). Ketiga, Workload yang terlalu rendah (under capacity). Workload yang terlalu berat atau ringan akan berdampak terjadinya efisiensi kerja. Workload yang terlalu ringan berarti terjadi kelebihan tenaga kerja, Kelebihan ini menyebabkan organisasi harus menggaji jumlah karyawan lebih banyak dengan produktivitas yang sama sehingga terjadi efisiensi biaya. Sebaliknya, jika terjadi kekurangan tenaga kerja atau banyaknya

pekerjaan dengan jumlah karyawan yang dipekerjakan sedikit, dapat menyebabkan kelelahan fisik maupun psikologis bagi karyawan. Akhirnya, karyawan pun tidak produktif karena terlalu lelah.

Effect of Compensation on Performance

The results showed that the t-count value for the Compensation variable (5.612) was more significant than the t-table value (1.31), or the sig t value for the Compensation variable (0.001) was less than alpha (0.05). Based on the results obtained, reject H0 and accept H1 for the Compensation variable. Thus, partial compensation has a positive and significant effect on performance. This means that the existence of compensation has an impact on improving performance. Compensation has an important influence on long-term economic performance. Compensation is an even more critical factor in determining the success or failure of the organization. Compensation often gets in the way of long-term financial performance. Compensation develops quickly in organizations full of rational and intelligent people. Fauzi supports the results of this study (2014); based on the t-test conducted, it can be seen that financial and non-financial compensation has a positive and significant effect on the performance of employees of PT Trakindo Utama Samarinda, while the results of research using the dominant influence test are known that variable X1 (Financial Compensation) is the most dominant variable affecting the performance of employees of PT Trakindo Utama Samarinda (4). Nugraha's research (2018), statistical results produce the equation $Y = 24.662 + 0.543$, which means that with an increase in compensation of 24.662, there will be an increase in employee performance of 0.543 (9).

If employees get compensation according to what has been done in the company, then they will tend to do their best for the company. Thus, employees will try to maintain and even improve their performance in the company. However, if compensation is perceived as unfair, it will cause employees to feel disappointed with the company. Therefore, to retain good employees, the Compensation program is made so that potential employees will feel valued and willing to stay in the company (3); (10).

4. CONCLUSIONS

From the results of research and discussion, conclusions can be drawn that Workload and Compensation partially and simultaneously have a positive and significant effect on the performance of financial staff at Royal Prima Medan Hospital. The coefficient of determination (R²) value is 87.5%; the remaining 12.5% is explained by independent variables not examined, leadership, motivation, and others.

5. REFERENCES

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