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Article

The Effect of Compensation on Employee Work Productivity at the Office of the Department of Trade, Cooperatives, and SMEs (Disdagkopukm) of Barito Timur Regency

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Abstract: This study aims to analyze the effect of compensation on employee work productivity at the Office of Trade, Cooperatives, and SMEs (DISDAGKOPUKM) of Barito Timur Regency, while also identifying the variable that most dominantly influences employee work productivity. The theoretical foundation used is human resource management, with Multiple Linear Regression as the analytical method. Based on the results of the analysis, the regression equation obtained is Y = 0.790 + 0.480 X1 + 0.187 X2, which indicates that direct compensation (X1) has a positive effect on employee work productivity. The correlation value (R) of 0.679 indicates a strong relationship between the independent variables (X1 and X2) and the dependent variable (Y). In addition, the coefficient of determination (R^2) of 0.462 indicates that both direct and indirect compensation jointly contribute 46.2% to employee work productivity. Based on the F-test results, the calculated F value is 16.287, which is greater than the table F value of 3.24, indicating that the first hypothesis is accepted, meaning there is a significant effect of direct compensation (X1) and indirect compensation (X2) on employee work productivity (Y). Meanwhile, in the t-test, the direct compensation variable shows the most dominant effect with a beta value of 0.551. The calculated t value of 3.801 is greater than the table t value of 2.02, and the significance value of 0.001 < 0.05, thus the second hypothesis is also accepted.

Keywords: Compensation, Work Productivity.

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Introduction

At the organizational level, the implementation of every activity cannot be separated from the role of human resources as the workforce. This workforce requires serious attention in order to develop into high-quality human resources and achieve maximum productivity. One effort made to encourage optimal productivity is by providing proper compensation or income from the organization or company, because basically people work to earn an income [1], [2], [3], [4], [5].

In general, compensation is divided into two types, namely direct and indirect compensation. Direct compensation is related to employees' work performance and productivity, such as wages and salaries, while indirect compensation refers to benefits that are not directly related to employees' work results or performance.

To improve workforce productivity, the salary or wages received must be adequate. Employees are not only given a basic salary, but also receive additional compensation such as health benefits, incentives, bonuses, and others, in order to meet their physical needs and work motivation comprehensively.

Work productivity itself is a very important outcome for every organization, both public and private. The achievement of productivity in an organization is greatly influenced by employees' awareness and skills in carrying out their work professionally.

The Office of the DISDAGKOPUKM Service of Barito Timur Regency, located in Sumur Village, Dusun Timur District, Central Kalimantan, is one of the agencies engaged in the fields of industry, trade, cooperatives, as well as the crafts and furniture sector.

covering aspects of design, engineering, or production processes, and marketing.

Although this agency provides compensation to its employees, such compensation is sometimes considered unfair and not proportional to the work performed. One of the necessary efforts is to provide proper facilities or compensation in accordance with the employees' abilities and contributions, including salaries and incentives that are appropriate to their workload.

In addition, compensation payments at the DISDAGKOPUKM Service Office of Barito Timur Regency sometimes experience delays, which has an impact on decreasing employee work motivation. Compensation that is provided on time and in accordance with the amount determined by the institution can increase job satisfaction. On the other hand, if compensation is delayed or insufficient, job satisfaction decreases and work enthusiasm declines, thus affecting the decrease in employee performance.

Based on the above description regarding compensation and productivity, the writer is interested in conducting a study presented in the form of a thesis entitled, "The Effect of Compensation on Employee Work Productivity at the DISDAGKOPUKM Service Office of Barito Timur Regency."

Theoretical Framework

Compensation

According to Dessler, employee compensation includes all forms of payment or rewards received by employees as a result of the work they perform [6]. In general, there are two types of payments to employees, namely direct and indirect payments. Direct payments include wages, salaries, incentives, commissions, and bonuses, while indirect payments consist of financial benefits, such as insurance.

Furthermore, Simamora states that compensation includes financial rewards, non-financial services, and benefits received by employees as part of the employment relationship [7]. Compensation is a form of reward given to employees in return for their contributions to the organization.

Based on these definitions, it can be concluded that compensation is the activity of providing rewards for work performed by employees, whether in the form of money, goods, or other forms, as a recognition of their contributions.

Of the various compensation components that have been explained, this study focuses on direct compensation, namely compensation that is material and financial in nature. To clarify and elaborate on this compensation issue, the following are the components of the compensation system according to Fisher:

1. Direct Compensation consists of:
   a) Basic Pay:
      - Salary
      - Wages
   b) Merit / Performance Pay
   c) Incentive Pay
   d) Deferred Pay
2. Indirect Compensation consists of:
   a) Protection Programs
   b) Pay for Time Not Worked
   c) Services and Additional Income

Work Productivity

According to Anaroga, productivity is defined as the ability to produce more with better quality using the same amount of effort [8]. Thus, labor productivity reflects the efficiency of the production process in utilizing available resources.

From this definition, productivity includes the ability to generate better output than before, through the effective and efficient use of resources throughout the production process. Among all resources, the human factor plays the most important role in increasing productivity, because production equipment, technology, and capital are essentially the products of human effort itself. Therefore, labor productivity becomes more prominent and serves as the main focus compared to the productivity of capital, equipment, or technology.

Factors Affecting Work Productivity

According to Sudamaryanti, the factors affecting labor productivity can be divided into six main categories, namely:

1. Work attitude, including readiness to work in shifts, the ability to accept additional tasks, and the ability to work in teams.
2. Skill level, determined by education, management and supervision training, as well as skills in the field of industrial engineering.
3. The relationship between workers and leaders, which plays a role in improving productivity through mechanisms such as quality control circles and excellent work committees.
4. Productivity management, namely the efficient management of resources and work systems to encourage increased productivity.
5. Labor efficiency, which includes workforce planning and the ability to handle additional tasks optimally.
6. Entrepreneurship, reflected in the ability to take risks, creativity in business, and being on the right path in carrying out business activities.

In addition to the previous factors, there are several other factors that influence work productivity, including:

1. Mental attitude, which includes work motivation, discipline, and work ethic.
2. Education, where individuals with a higher level of education generally have broader insight, including an understanding of the importance of productivity, thereby encouraging more productive work behavior.
3. Skills, because employees with better skills are able to work more effectively and make optimal use of work facilities. These skills develop through adequate ability and experience.
4. Management, where proper management can improve employees' morale and thus encourage them to perform their work more productively.
5. Income level, because adequate income can improve work concentration and enable employees' abilities to be utilized to the fullest in order to increase productivity.

From all the explanations above, it can be concluded that productivity contains the ability to produce something better than before in an efficient and effective manner.

Methodology

Validity Test

The validity test was conducted by comparing the calculated r-value for each item, which can be seen in the corrected item-total correlations column, with the r-table value, where the degrees of freedom (df) are calculated as n − k, with n representing the number of samples and k representing the number of items. If the calculated r-value is greater than the r-table value, then the question item is considered valid (Ghozali, 2005:45).

$$rxy = \frac{n \sum xy - (\sum x^2)(\sum x^2)}{\sqrt{\{n \sum x^2 - (\sum x)\}} \sqrt{\{n \sum y^2 - (\sum y)\}}}$$

Where:

Rxy = Correlation coefficient (calculated r-value)
∑x = Independent variable score
∑y = Dependent variable score
∑xy = Product of the item score and the total score
n = Number of respondents

Reliability Test

SPSS provides a feature to test reliability using the Cronbach's alpha (α) statistical test. A variable is considered reliable if it produces an α value greater than 0.60, as stated by Nunnally (1967) in Ghozali (2005:42).

$$\alpha = \frac{k.r}{1 + (k-1)r}$$

Where:
α = Reliability coefficient
r = Inter-item correlation
k = Number of items

Classical Assumption Tests

1. Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation among the independent variables in a regression model. If such a correlation exists, a multicollinearity problem arises. In this study, multicollinearity is detected by examining the tolerance value and the Variance Inflation Factor (VIF). These two measures indicate the extent to which a particular independent variable can be explained by other independent variables. The tolerance value measures the variability of an independent variable that is not explained by other variables, so a low tolerance value will result in a high VIF, because VIF = 1 / Tolerance. The common threshold for detecting multicollinearity is tolerance < 0.10 or VIF > 10.

2. Heteroscedasticity Test

According to Ghozali, the heteroscedasticity test is used to determine whether the variation of absolute residuals is equal or different across all observations. A good regression model should be free from heteroscedasticity, which can be observed from the scatterplot graph. Points that are randomly distributed above and below the zero line on the Y-axis indicate the absence of heteroscedasticity.

3. Autocorrelation Test

This test aims to determine whether there is a correlation between the error terms in period t and those in the previous period (t-1) in a multiple linear regression model. If such a correlation occurs, autocorrelation exists. An ideal regression model is free from autocorrelation.

4. Normality Test

Ghozali states that the normality test is one of the important requirements in regression analysis. The decision is made based on the distribution of data relative to the diagonal line in the normal probability plot or histogram graph. If the data are distributed around the diagonal line and follow its direction, or if the histogram shows a normal distribution, then the regression model satisfies the normality assumption.

Multiple Linear Regression

The formula for the multiple regression equation for two variables, according to Usman and Akbar [9], is as follows:

$$Y = a + b_1X_1 + b_2X_2 + e.....$$

Where:
Y = Productivity
a = Constant
b1, b2 = Regression Coefficients
X1 = Direct Compensation
X2 = Indirect Compensation
e = Disturbance Factor

Whereas, to calculate a, b1, and b2, they can be obtained from the following equation:

$$a = Y - b_1X_1 + b_2X_2$$

$$b_1 = \frac{(\sum X_1Y)(\sum X^2) - (\sum X_2Y)(\sum X_1X_2)}{(\sum X_1^2)(\sum X_2^2) - (\sum X_1X_2)^2}$$

$$b_2 = \frac{(\sum X_2Y)(\sum X_1^2) - (\sum X_1Y)(\sum X_1X_2)}{(\sum X_1^2)(\sum X_2^2) - (\sum X_1X_2)^2}$$

Correlation Coefficient (R)

The correlation coefficient is used to measure how strong the influence of the independent variable (X) is on the dependent variable (Y). The higher the value of R, the more accurate the regression model used, because a greater proportion of the variation in the dependent variable can be explained by the independent variable.

According to Usman and Akbar [9], this calculation is formulated as follows:

$$R = \sqrt{\frac{b1\ \sum X_1 Y + b2\ \sum X_2 Y}{\sum Y^2}}$$

Description: The correlation between variable X1 and variable X2, jointly with variable Y.

Coefficient of Determination (R^2)

The calculation of the coefficient of determination is carried out to determine the magnitude of the effect of the independent variable (X) on the dependent variable (Y). According to Rangkuti, the higher the R^2 value, the stronger the relationship between the two variables. The calculation of R^2 can be performed using the following formula:

$$R^2 = \frac{SSR}{SST} \text{ .....}$$

Description:

SSR = Regression Sum of Squares

SST = Total Sum of Squares

F-test (simultaneous test)

According to Sugiyono [10], simultaneous testing is used to determine whether the regression coefficients of the independent variables have an effect on the dependent variable, with α = 0.10 at a 90% confidence level. The F-test can be calculated using the following formula:

$$F_h = \frac{R^2/(k-1)}{(1-R^2)/(n-k)}$$

Description:

Fh = Fisher Test

R = Multiple Correlation Coefficient

k = Number of Variables

n = Number of Samples

Then, hypothesis testing was conducted using the following hypothesis formulation:

H0: b1 = b2 = 0, meaning that direct compensation and indirect compensation simultaneously do not have a significant effect on productivity.
Ha: b1 ≠ b2 ≠ 0, meaning that direct compensation and indirect compensation simultaneously have a significant effect on productivity.

This was verified by observing the calculated F-value at a 5% alpha (α) level. If $F_{calculated} > F_{table}$, then H0 is rejected and Ha is accepted. If $F_{calculated} < F_{table}$, then H0 is accepted and Ha is rejected.

t-Test (Partial Test)

Furthermore, according to Sugiyono [10], to partially test the coefficient of each variable, the t-test is used with the following formula:

$$t = \frac{r_p\sqrt{n-3}}{\sqrt{1-r_p^2}}$$

Description:

r_p = the partial correlation found

n = the number of samples

Then, hypothesis testing was conducted using the following hypothesis formulation:

H0: bi = 0, meaning that partially, direct compensation and indirect compensation do not have a significant effect on work productivity.

Ha: bi ≠ 0, meaning that partially, direct compensation and indirect compensation have a significant effect on work productivity.

By using a confidence level of alpha of 5% and degrees of freedom (n-2), F_{count} was then compared with F_{table}, so that:

If $F_{count} > F_{table}$, then H0 is rejected and Ha is accepted.

If $F_{count} < F_{table}$, then H0 is accepted and Ha is rejected.

Results and Discussion

Based on the research results concerning the issues at the DISDAGKOPUKM Office of Barito Timur Regency, the analysis focused on the influence of leadership on employees. To process the data, the author used the multiple linear regression method to determine the simultaneous effect of the independent variables on the dependent variable. As a supporting tool to facilitate the calculation of multiple regression, this study utilized the SPSS (Statistical Product and Service Solutions) program [11], [12], [13], [14], [15]. The calculation results obtained from the analysis are as follows:

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,790	,375		2,105	,042
Direct Compensation	,480	,126	,551	3,801	,001
Indirect Compensation	,187	,141	,192	1,327	,193

Dependent Variable: Productivity
Source: Data processed using SPSS 2025

Based on the table above, the regression coefficient values were obtained to form the multiple linear regression equation used to analyze the influence of leadership factors on work productivity, namely:

$$Y = 0.790 + 0.480\ X1 + 0.187\ X2$$

From this equation, it can be seen that all regression coefficients are positive. This indicates that an increase in the independent variables, namely direct compensation (X1) and indirect compensation (X2), will lead to an increase in employee productivity at the DISDAGKOPUKM Office of East Barito Regency.

Correlation Coefficient (R)

After determining the values of the regression coefficients a, b1, and b2, the next step in identifying the strength of the relationship between variables X1 and X2 and Y can be seen from the R value in the following table:

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	,679[a]	,462	,433	2,34738

a. Predictors: (Constant), Direct Compensation, Indirect Compensation
b. Dependent Variable: Productivity

Source: Data processed using SPSS 2025

Based on the table above, it is known that the R value obtained is 0.679, which falls within the coefficient interval of 0.60–0.799, indicating that, overall, the independent variables represented by X1 and X2 have a strong relationship with variable Y.

Coefficient of Determination (R^2)

To determine the magnitude of the effect of variables X1 and X2 on Y, it is necessary to find the R square value. The R^2 value is as follows.

Coefficient of Determination (R^2) Model Summary[b]

Model	R	R Square	Adjusted R-Square	Std. Error of the Estimate
1	,679[a]	,462	,433	2,34738

a. Predictors: (Constant), Direct Compensation, Indirect Compensation
b. Dependent Variable: Productivity
Source: Data processed using SPSS 2025

Based on the Table, the coefficient of determination is 0.462 or 46.2%. This means that the variables presented in this study are able to explain 46.2% of the dependent variable (Y), while the remaining 33.7% is explained by other variables that are not included in this research model.

F-Test (Simultaneous)

The F-test aims to examine whether changes in the independent variables consisting of X1 and X2 have an effect on the dependent variable Y at the Department of Industry, Trade, Cooperatives, and MSMEs of Samarinda, by comparing the calculated F-value with the F-table value at a confidence level of 95% ($\alpha = 0.05$).

F-Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	179,490	2	89,745	16,287	,000[b]
	Residual	209,388	38	5,510		
	Total	388,878	40			

a. Predictors: (Constant), Direct Compensation, Indirect Compensation
b. Dependent Variable: Productivity
Source: Data processed using SPSS 2025

Based on the table above, the F-test is used to determine the regression coefficient as a whole. From the calculation, the calculated F-value was 16.287, while the F-table value was 3.24 at a significance level (α) of 5%. Thus, it can be seen that $F_{calculated} > F_{table}$ (that is, 16.287 > 3.24), in other words, the hypothesis is accepted. This indicates that, simultaneously, the independent variables, in this case X1 and X2, have an effect on employee work productivity at the DISDAGKOPUKM Office of Barito Timur Regency (Y).

T-test (Partial)

The T-test aims to examine whether each independent variable, X1 and X2, has an effect on and is significant toward the dependent variable Y of employees at the DISDAGKOPUKM Office of Barito Timur Regency by comparing $T_{calculated}$ with T_{table} at a confidence level of 95% ($\alpha = 0.05$). Thus, the T_{table} value obtained is 2.02.

t-Test Results Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,790	,375		2,105	,042
	Direct Compensation	,480	,126	,551	3,801	,001
	Indirect Compensation	,187	,141	,192	1,327	,193

a. Dependent Variable: Productivity
Source: Data processed using SPSS 2025

Based on the table above, it can be seen that there is an influence of independent variables on the dependent variable at the DISDAGKOPUKM Office of East Barito Regency. Furthermore, to determine the effect of compensation factors on employee work productivity, a t-test is used. The t-test is conducted by comparing the calculated t-value (tcount) with the t-table value (ttable). The hypothesis formula is as follows: if $t_{count} > t_{table}$, then H0 is rejected and H1 is accepted. If $t_{count} < t_{table}$, then H0 is accepted and H1 is rejected.

Based on the analysis presented above, it can be explained that the regression equation is as follows:

$$Y = 0.790 + 0.480\ X1 + 0.187\ X2$$

From the regression equation above, the constant value and partial coefficients for both the constant variable and independent variables are obtained. This indicates that an increase in the independent variables, namely direct compensation and indirect compensation, will encourage an increase in employee work productivity at the DISDAGKOPUKM Office of Barito Timur Regency.

This condition illustrates that if employees perceive attention from PT Trimanunggal Nugraha regarding both direct and indirect compensation, which affects their productivity, then employees tend to improve their performance. The positive regression coefficient for each variable indicates that every one-unit increase in an independent variable will contribute to employee productivity, assuming other variables remain constant.

In addition, the research results show a strong relationship between direct and indirect compensation and employee work productivity. This is supported by the correlation value, which according to Sugiyono (2003:149), if it falls within the interval of 0.60–0.799, is categorized as a strong relationship. Therefore, appropriate compensation has a direct positive impact on improving employee productivity in the office.

The R-square value shows a result of 0.462 or 46.2%. This means that approximately 46.2% of the variables influencing productivity are direct and indirect compensation variables, while the remaining percentage is influenced by other factors not included in this study.

To determine whether there is a relationship (correlation) between the independent variables (direct compensation and indirect compensation) and work productivity, a simultaneous test can be conducted by comparing the calculated F-value (F_{count}) with the F-table value (F_{table}) using a significance level of 5%. From the calculation, it was obtained that $F_{count} > F_{table}$ (16.287 > 3.24). This indicates that the independent variables simultaneously influence productivity. Therefore, the first hypothesis, which states that direct compensation and indirect compensation simultaneously affect employee productivity at the DISDAGKOPUKM Office of Barito Timur Regency, is accepted.

Furthermore, to determine the effect of each independent variable (X1, X2) on the dependent variable (Y) partially, a t-test is used by comparing the calculated t-value (t_{count}) with the t-table value (t_{table}). Based on the t-test results, using a one-tailed test with a 95% confidence level (α = 5%), the ttable value is 2.02.

For further clarity, the influence of each independent variable on the dependent variable is explained as follows:

a. Direct Compensation Variable (X1)
   For the direct compensation variable (X1), it was found that $t_{count} > t_{table}$ (3.801 > 2.02). This indicates that direct compensation (X1) has a significant effect on employee productivity at the DISDAGKOPUKM Office of Barito Timur Regency.
b. Indirect Compensation Variable (X2)
   For the indirect compensation variable (X2), it was found that $t_{count} < t_{table}$ (1.327 < 2.02). This indicates that indirect compensation (X2) does not have a significant effect on employee productivity at the DISDAGKOPUKM Office of Barito Timur Regency.

Based on the results of multiple regression analysis, it is known that the most dominant variable influencing employee productivity at the DISDAGKOPUKM Office of Barito Timur Regency is direct compensation (X1). This is evident from the regression coefficient of the direct compensation variable, which is 0.480, higher than that of the other variables. In addition, the Standardized Coefficients Beta for direct compensation reaches 0.551, which is greater than that of other variables, including indirect compensation.

Thus, the second hypothesis, which states that indirect compensation affects employee productivity, is rejected. This rejection is due to the lack of attention from the office to health-related aspects (ASKES) and the unequal distribution of allowances among employees.

Conclusion

Based on the results of multiple regression analysis, it is shown that the independent variables, namely direct and indirect compensation, simultaneously have an influence on employee work productivity at the DISDAGKOPUKM Office of Barito Timur Regency. This is expressed in the multiple regression equation as follows:

$$Y = 0.790 + 0.480\ X1 + 0.187\ X2.$$

This means that if both direct and indirect compensation are increased, it will lead to an increase in employee work productivity at the DISDAGKOPUKM Office of Barito Timur Regency. The correlation coefficient (R) obtained is 0.679, indicating that direct and indirect compensation together have a strong relationship with employee work productivity at the DISDAGKOPUKM Office of Barito Timur Regency. The coefficient of determination (R^2) obtained is 0.462, which means that employee work productivity at the DISDAGKOPUKM Office of East Barito Regency is influenced by direct and indirect compensation by 46.2%, while the remaining percentage is influenced by other variables outside this study.

The results of the F-test show that Fcalculated > Ftable (16.287 > 3.24), which proves that simultaneously, direct and indirect compensation together have a significant effect on employee work productivity at the DISDAGKOPUKM Office of Barito Timur Regency.

Partially, the Direct Compensation variable is proven to be the most significant variable and has a positive influence on employee work productivity at the DISDAGKOPUKM Office of Barito Timur Regency. This is indicated by the higher Standardized Coefficients Beta value for direct compensation compared to other variables, including indirect compensation.

For the organization, in order to maintain and improve employee productivity, both direct and indirect compensation should be optimized to better support employee welfare. Direct compensation has been proven to encourage employee productivity; therefore, it should be prioritized in the future through support provided to employees in carrying out their duties and responsibilities.

Overall, the provision of compensation, both direct and indirect, is expected to improve employee performance and productivity at the office.

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