



## The Influence of Compensation on Employee Performance at PT. Mitra Ekasari Jaya Putri Sumedang

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**Abstract.** This research was conducted at PT. Mitra Ekasari Jaya Putri Sumedang to evaluate employee performance which was thought to be influenced by compensation. The purpose of this research is to understand compensation conditions, employee performance, and the influence of compensation on employee performance in the company. The method applied was a survey with quantitative analysis using a Likert scale and involving 35 respondents as a sample. The results of the analysis using SPSS 26 show a coefficient of determination (R-squared) of 0.435, which means that compensation influences employee performance by 43.5%, while 56.5% is influenced by other factors not studied. Simple linear regression analysis produces a model: employee performance = 34,096 + compensation 0.477. The t test shows the calculated t value of 5.038, which is greater than the t table of 2.030, with a significance value (Sig) of 0.000 which is smaller than 0.05. Apart from that, the correlation coefficient shows a calculated r value of 0.659, exceeding the table r value of 0.334, with a significance (2-tailed) of 0.000 which is also smaller than 0.050. Based on these results, it can be concluded that compensation has a positive influence on employee performance at PT Mitra Ekasari Jaya Putri Sumedang.

**Keywords:** Human Resource, Employee Performance, compensation

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### INTRODUCTION

Salt is a commodity that is very important for everyday life, with wide uses ranging from household needs to various industrial, livestock, agricultural and manufacturing sectors. The high demand for salt opens up significant opportunities for companies such as PT Mitra Ekasari Jaya Putri Sumedang to expand their production capacity in order to meet regional and national needs. Human Resources Management (HR) plays a crucial role in improving salt production at PT Mitra Ekasari Jaya Putri Sumedang. The implementation of HR has gone well, providing opportunities for employees to develop skills and plan their career paths. This indicates the company's commitment towards developing employee potential. Even though the implementation of HR management is quite good, the company still experiences difficulties in achieving the set salt sales targets. The lack of optimal performance from employees can be seen from sales data has not met the target. PT. Mitra Ekasari Jaya Putri Sumedang sales target data for 2021-2023.

Tahun	Target (Ton)	Penjualan (RP)	Persentase
2021	1000	721 ton	72,1%
2022	1000	885 ton	88,5%
2023	1000	832 ton	83,3%

Based on this data table, it is revealed that the annual sales target of 1000 tons has not been achieved. In 2021, sales only reached 721 tons (72.1%). Although there is an increase in 2022 to 885 tons (88.5%), sales again decrease in 2023 to 832 tons (83.2%). This fluctuation shows that less than optimal employee performance also influences the company's inability to meet targets.

Compensation affects how employees work. An effective compensation system can also increase productivity. However, based on observations and interviews at PT Mitra Ekasari Jaya Putri Sumedang, the compensation given is still below the Sumedang Regency Minimum Wage (UMK) and is not always in line with employee responsibilities. For example, incentives that are only based on sales do not motivate employees to focus more on product quality and work safety. In addition, existing benefits do not meet the needs of field employees, which causes dissatisfaction.

It can be concluded that the application of less than optimal compensation has an impact on employee performance which does not meet company expectations and hinders the achievement of desired targets.

### 1. Management

Stoner, (2020:2) stated, “Management is planning, organizing, directing and supervising the efforts of organizational members and the use of other organizational resources in order to achieve organizational goals. The management function is explained by Muslichah (2020:34) as follows:

a) Planning(Planning)

This is the most crucial process in all management functions, because without planning, other functions cannot operate effectively.

b) Organizing (Organizing)

Organizing(Organizing Function) After the goals have been set and plans to achieve the goals are in place, the next step is to group tasks so that they are divided and can be identified so that managers need to design, develop an organization and can appoint people who are responsible for achieving it.

c) Actuating(Direct)

After the organizing function is completed, the organization is formed and personnel are arranged, the next step is to assign employees to work towards the goals that have been set. management, this directing function is very complex because it not only involves humans but also various human behaviors themselves.

d) Controlling (Supervision)

Supervision is the final function in management. Through supervision, we can evaluate the

results that have been achieved by comparing what has been done with the standards or plans that have been set. Apart from that, supervision also includes improvements if irregularities are found. Supervision can be carried out positively or negatively.

## 2. Human Resource Management

Mathis and Jackson in Wibowo (2020: 9) state that "human resource management is a design of various formal systems in an organization with the aim of ensuring the effective and efficient use of human skills to achieve organizational or company goals in accordance with wishes".

The following are the functions in human resource management explained by

1) Planning HR needs for the organization Planning HR needs in accordance with the organization's strategy.

### 2) Recruitment and selection

Involves attracting potential employee candidates, conducting interviews, and conducting assessments to select the best individuals who fit the job requirements.

### 3. Employee Development

HR management is responsible for developing training programs and development that supports improving employee skills and knowledge.

### 4. Compensation

Singodimedjo (Yuliani 2023:113) states, "compensation is remuneration received by employees from their company as a result of the services or energy they have provided to the company. Compensation is often referred to as reward and can be defined as any form of reward given to people as compensation for the contributions they make to the organization." According to Tohardi (Sutrisno 2020:182) stated "compensation is calculated by considering job evaluation. The purpose of calculating compensation based on this evaluation is to ensure compensation that is close to appropriate(worth)and justice(equity)." According to Zunaidah et al. (2020:9), each company has various indicators in the process of providing compensation to employees, including:

1.Wages/salary; 2.Incentives; 3.Allowance;

4.Facilities 5. .Performance

Mangkunegara, (Soelistya 2021:91) stated, "employee performance is the result of work in terms of quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him." Benardin and Rusel (2021:270) state, "performance is the result produced by certain job functions or activities in certain jobs over a certain period of time. The results of this work are the result of the abilities, skills and desires achieved." According to Robbins in Novia Ruth Silaen (2021:6), stated that employee performance indicators, namely

1.Quality; 2.Quantity; 3.Timeliness; 4.Effectiveness; 5.Commitment.

**METHOD**

This research applies a quantitative approach. This research method is a scientific technique used to collect data with specific goals and benefits. According to Sugiyono in Ipa Hafsiyah (2023 :81). In this research the author used descriptive statistical methods with a quantitative approach to determine the effect on employee performance.

**DISCUSSION**

1) Validity Test

**Tabel 4.1 Hasil Uji Validitas Lingkungan Kerja (X)**

Item	R Hitung	R Tabel	Keterangan
X1	0,407**	0,334	Valid
X2	0,619**	0,334	Valid
X3	0,704**	0,334	Valid
X4	0,670**	0,334	Valid
X5	0,613**	0,334	Valid
X6	0,537**	0,334	Valid
X7	0,655**	0,334	Valid
X8	0,616**	0,334	Valid
X9	0,615**	0,334	Valid
X10	0,527*	0,334	Valid
X11	0,521**	0,334	Valid
X12	0,738**	0,334	Valid
X13	0,485**	0,334	Valid
X14	0,408**	0,334	Valid
X15	0,356**	0,334	Valid

**Tabel 4.2 Hasil Uji Validitas Kinerja Karyawan (Y)**

Item	R Hitung	R Tabel	Keterangan
Y1	0,481**	0,334	Valid
Y2	0,361**	0,334	Valid
Y3	0,507**	0,334	Valid
Y4	0,446**	0,334	Valid
Y5	0,480**	0,334	Valid
Y6	0,338**	0,334	Valid
Y7	0,628**	0,334	Valid
Y8	0,392**	0,334	Valid
Y9	0,513**	0,334	Valid
Y10	0,464*	0,334	Valid
Y11	0,483**	0,334	Valid
Y12	0,519**	0,334	Valid
Y13	0,531**	0,334	Valid
Y14	0,364**	0,334	Valid
Y15	0,467**	0,334	Valid

Based on tables 4.1 and 4.2 above, the results show that  $r_{count} > (0.334) r_{tabel}$ , then you can It was concluded that each item of the research statement from the employee compensation and performance variables was valid. dig

2) Reliability Test

**Case Processing Summary**

		N	%
Cases	Valid	35	100,0
	Excluded <sup>a</sup>	0	,0
	Total	35	100,0

a. Listwise deletion based on all variables in the procedure.

**Reliability Statistics**

Cronbach's Alpha	N of Items
,838	15

Sumber : Data Output SPSS 26,2024

Based on table 4.3 above, it can be seen that the Cronbach's Alpha value is 0.836, where the value is  $0.836 > 0.70$ , so the compensation variable instrument is reliable.

**Case Processing Summary**

		N	%
Cases	Valid	35	100,0
	Excluded <sup>a</sup>	0	,0
	Total	35	100,0

a. Listwise deletion based on all variables in the procedure.

Sumber: Data Output SPSS 26,2024

**Reliability Statistics**

Cronbach's Alpha	N of Items
,730	15

Sumber : Data Output SPSS 26,2024

Based on table 4.4 above, it can be seen that the Cronbach's Alpha value is 0.730 where the value is  $0.730 > 0.70$ , then the employee performance variable instrument is reliable.

3) Normality Test

**One-Sample Kolmogorov-Smirnov Test**

N		35	35	
Normal Parameters <sup>a,b</sup>	Mean	54,43	60,09	
	Std. Deviation	5,310	3,845	
	Most Differences	Extreme	Absolute	,171
		Positive	,171	,120
		Negative	-,116	-,097
Test Statistic		,171	,120	
Asymp. Sig. (2-tailed)		,011 <sup>c</sup>	,200 <sup>c,d</sup>	

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Sumber : Output SPSS 24,2024

6) Simple Linear Regression Analysis

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	34,096	5,183		6,579	,000
Kompensasi	,477	,095	,659	5,038	,000

a. Dependent Variable: Kinerja Karyawan  
 b. Dependent Variable: Kinerja Karyawan  
 Sumber: Data : Output SPSS 26,2024

Based on table 4.6 above, there is a constant value of 34.09 and a regression coefficient (b) of 0.477. The regression coefficient value is 0.477, indicating that the compensation variable makes a contribution, which means that the compensation variable makes a positive contribution to employee performance with a contribution of 0.47 or 47.7%.

7) Correlation Coefficient

**Correlations**

		Kompensasi	Kinerja Karyawan
Kompensasi	Pearson Correlation	1	,659**
	Sig. (2-tailed)		,000
	N	35	35
Kinerja Karyawan	Pearson Correlation	,659**	1
	Sig. (2-tailed)	,000	
	N	35	35

\*\* . Correlation is significant at the 0.01 level (2-tailed).  
 \*\* . Correlation is significant at the 0.01 level (2 tailed).  
 Sumber: Data Output SPSS 26,2024

Berdasarkan berdasarkan pada tabel menunjukkan bahwa nilai rhitung 0,659 > rtabel 0,334 dan juga nilai sig (2-tailed) 0,000 < 0,050, yang menunjukkan bawa terdapat hubungan antara variabel Kompensasi dan Variabel kinerja Karyawan.

7) Analysis of the Coefficient of Determination (R2)

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,659 <sup>a</sup>	,435	,418	2,935

a. Predictors: (Constant), Kompensasi  
 b. Dependent Variable: Kinerja Karyawan

Based on table 4.8, it can be seen that the coefficient of determination (R) is 0.435 or 43.5%. This shows that the magnitude of the influence is 43.5%. Meanwhile, the remaining 56.5% is influenced by other factors outside the independent variables in this study.

8) Hypothesis Test (T Test)

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Error Std.	Beta		
1 (Constant)	34,096	5,183		6,579	,000
Kompensasi	,477	,095	,659	5,038	,000

a. Dependent Variable: Kinerja Karyawan  
 b. Dependent Variable : Kinerja Karyawam

Based on table 4.9 above, the results of the hypothesis test show that  $t_{count} > t_{table}$  namely  $5.038 > 3.334$ .

Thus it can be concluded that  $H_0$  is rejected and  $H_a$  is accepted, which means there is a significant influence between compensation and employee performance at PT. Mitra Ekasari Jaya Putri Sumedang.

B. Discussion

1. The results of simple linear regression analysis show that the employee performance model =  $34.096 + 0.477$  compensation.

The t test shows the calculated t value is 5.038, which is greater than the t table of 2.030, with a Sig value of 0.000 which is less than 0.05. Apart from that, correlation coefficient analysis shows an rcount value of 0.659, which exceeds the rtable of 0.334, with a significance value (2-tailed) of 0.000, which is also less than 0.050. From these results, it can be concluded that compensation has a positive influence on employee performance at PT. Mitra Ekasari Jaya Putri Sumedang.

**CONCLUSSION**

Based on data analysis and discussion regarding "The Influence of Compensation on Employee Performance at PT. Mitra Ekasari Jaya Putri Sumedang, the following conclusions can be drawn:

1. Compensation provided by PT. Mitra Ekasari Jaya Putri Sumedang currently does not comply with the Sumedang Regency Minimum Wage (UMK).
2. Employee performance at the company will experience a decline in 2023, with a significant decline seen from the decline in the company's achievement percentage of 5.1%. This decrease indicates a problem at PT. Mitra Ekasari Jaya Putri Sumedang, where the inadequate quality of employee work resulted in work not being completed optimally and on time, and not achieving the company's desired targets.
3. From the results of processing the Rsquared coefficient of determination using SPSS 26, the value  $R_{squared} = 0.435$  was obtained, it was found that compensation had an influence of 43.5% on employee performance at PT. Mitra Ekasari Jaya Putri Sumedang and the remaining 56.5% are influenced by other variables not studied. The results of simple linear regression analysis

show an employee performance model =  $34.096 + 0.477$  compensation. The t test shows the calculated t value is 5.038, which is greater than the t table of 2.030, with a Sig value of 0.000 which is less than 0.05. Apart from that, correlation coefficient analysis shows an rcount value of 0.659, which exceeds the rtable of 0.334, with a significance value (2-tailed) of 0.000, which is also less than 0.050. From these results, it can be concluded that compensation has a positive influence on employee performance at PT. Mitra Ekasari Jaya Putri Sumedang.

Based on the results and conclusions obtained, the author can provide suggestions including the following:

1. Based on the research results and conclusions presented above, the author would like to convey suggestions that would be beneficial for employee performance at PT Mitra Ekasari Jaya Putri Sumedang. The suggestions given The company PT Mitra Ekasari Jaya Putri Sumedang must be able to implement compensation in accordance with the Sumedang Regency UMK so that employee performance continues to increase. Because the amount of compensation provided by the company can have an impact on employee performance.
2. Compensation has a strong influence on employee performance. So it is hoped that compensation will be given in accordance with the District's UMK so that performance can be improved so that target achievement continues to be in line with what it is expected or determined by the company.

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