THE INFLUENCE OF COMPENSATION AND TRAINING ON ORGANIZATIONAL PERFORMANCE THROUGH THE DISCIPLINE OF PT X

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Abstract

Human resources are the driving factors of the company to achieve the goals, so the company's efforts in encouraging its employees to work better must continue to be carried out and maintained. The employees whose carrying out their responsibilities and tasks assigned to them is needed by company to achieve organizational performance. The purpose of this research is to explain how the effect of training and compensation on organizational performance through discipline at PT X. This research is an explanatory research with the aim of explaining the correlation between the variables studied and giving an influence on the research hypothesis. And using a quantitative and qualitative approach with 75 employee respondents at PT X and path analysis calculations. The data used in this research are primary and secondary

data. The descriptive data processing's result shows that training, compensation and discipline at PT X has very good quality, and organizational performance has good quality. The Inference data processing' result, that training and compensation have no significant effect on organizational performance through work discipline. Although directly compensation has a significant effect on work discipline and training has a significant effect on organizational performance. However, training has no significant effect on discipline, compensation has no significant effect on organizational performance, and work discipline also has no significant effect.

Keywords: Compensation, training, work discipline, organizational performance.

Introduction

Human resources are the driving factors of the company in achieving the goals, so the organization/ company makes efforts to encourage and retain its employees so that they can work better, through this it is expected that the results of the company/ organization performance obtained are achieved by employees by carrying out their responsibilities and tasks assigned to them.

Company/ organization performance is determined by various perspectives starting from the perspective of learning and development, internal business processes, consumer, and financial where these perspectives are interconnected. In relation to the learning and development perspective, human resource management needs to be designed and implemented properly and in accordance with the chosen business strategy of the company/ organization, so that human resources can synergize with business strategies in order to achieve organizational/company goals, namely achieving organizational/company performance. Optimal organizational performance can be achieved if the management of human resource management which includes all operational functions in human resource management starting from procurement, development, compensation, integration, maintenance, to separation is also carried out properly.

Every organization/ company, whether in services or manufacturing, manages human resources in accordance with their respective strategies and the goals of the organization/company to be achieved, including the targeted performance of the organization/ company. One of them is a company in the manufacturing industry, namely PT X, which is one of the companies engaged in the field of Consumer Staple Products, especially plantations operating in the East Kalimantan Region - Indonesia, precisely in Berau Regency. P. X is a company engaged in the palm oil industry. This company always sets organizational performance targets every year which need to be achieved of course through the contribution of the human resources in it. Judging from the annual report of PT X, in 2018-2019, the company experienced a decrease in revenue resulting in a loss. As shown in the image below.

Table 1. Income & Profit/Loss for 2018-2019

	Notes	2019	2018
General and Administrative Expenses	2 & 16	(5.037.488.263)	(5.288.363.891)
GROSS PROFIT		(5.037.488.263)	(5.288.363.891)
Interest Income		55.277.908	53.968.303
Management Fee Revenue	22	276.000.000	-
Loss on Disposal of Fixed Assets		(28.138.183)	(16.302.341)
Tax Expense		(13.172.141)	(143.447.130)
Others		(65.074.828)	(1.505.032.781)
LOSS BEFORE INCOME TAX		(4.812.595.507)	(6.899.177.840)
INCOME TAX EXPENSE		-	-
NET LOSS FOR THE YEAR		(4.812.595.507)	(6.899.177.840)
OTHER COMPREHENSIVE INCOME			
Item that Will Not Be Reclassified to Profit or Loss			
Loss on Remeasurement of Employee Benefits Liabilities	2 & 14	(223.709.583)	(38.814.860)
Related Income Tax Benefit		-	-
Total		(223.709.583)	(38.814.860)
TOTAL COMPREHENSIVE LOSS FOR THE YEAR		(5.036.305.090)	(6.937.992.700)

Source: Yearly Report of PT X

PT X manages various human resource management programs to achieve optimal organizational performance. Companies engaged in the palm oil manufacturing industry are known to offer attractive compensation for their human resources. Likewise PT X, based on the results of initial observations and interviews with various parties, this company already has good compensation, the compensation given is appropriate and above the minimum wage and various complete benefits facilities. Compensation is all forms received by employees for their services provided to the organization [1] suggests that "Compensation plans should align reward strategies. This means creating a compensation package (including wages, incentives, and benefits) that results in employee behavior that is in line with what the company needs to achieve its competitive strategy". Compensation is in conformity with the wishes of employees for their job can spur more enthusiasm for employees to work better from time to time, so this has a positive impact also for the company because it will increase the results of employee work towards the company.

In addition to compensation, PT X also has a good training program, this is indicated by regular training for all employees periodically. Training can certainly affect the performance of an organization or company. According to [2, 3] "Training is important. Even if high-potential employees don't know what to do and how to do it, they will either improvise or do nothing useful at all." Therefore, organizations or companies need to give more attention to their employees' quality, both knowledge and skills, so that they can improve employee performance and motivation to provide all their capabilities in achieving organizational goals. Training programs at this company are routinely provided to employees, especially with the on the job training method.

Another factor that will affect over the sustainability of organisational performance or company discipline high on themselves each individual human resources. According to [4, 5] that work discipline greatly affects employee performance, this is because discipline is a form of training for employees in implementing the rules that apply in the company. The more disciplined employees, the higher the productivity of employees and company performance. Without good employee discipline, it will be difficult to support the organization to achieve optimal

results [6] It can be concluded that work discipline is a situation in which a person or group of people joining the organization desires to obey and practice regulations in company, whether written or unwritten, based on awareness of the achievement of a condition between desire and reality and is expected, so that employees have a high discipline attitude at work, so that the productivity of the organization or company's performance can increase. Disciplines of employees at this company is shown by the level of work attendance in the picture below.
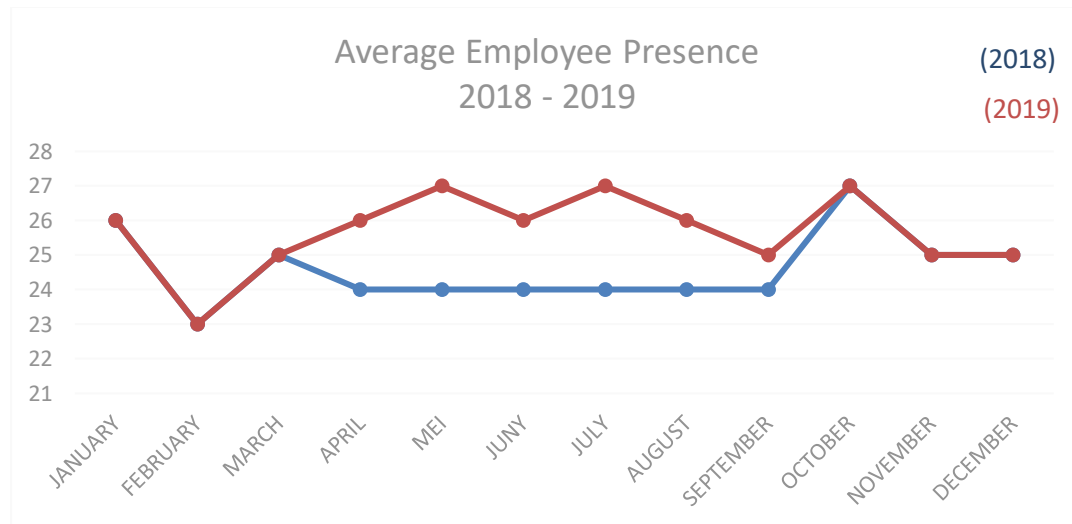

Figure 1. Employee Attendence Level of PT X (2018-2019)

Similar research was conducted by[7-10] in their research, the research showed that there was a positive and significant influence on training on employee performance, compensation on performance, training on job satisfaction. And another research conducted by Desmil Putra & Heryanto in 2019 in their research, also shows that compensation and training are able to improve the discipline of employee of BAPPEDA. another conclusion, Compensation, Training and Discipline can make the performance of employee of BAPPEDA improve. So based on previous research, the authors hope that the results of this study can conclude similar results and have a significant influence between variables.

In accordance with the theory, if the operational functions of human resource management, including compensation and training in a good company, can produce good work discipline, which of course will support the achievement of organizational performance according to the targets that have been set. However, based on the results of observations of the data collected, PT X faces problems in achieving organizational performance and discipline while compensation and training have been well organized by the company.

The researcher will conduct research on the influence of compensation and and training on organizational performance through work discipline at PT X, so that the research problem can be formulated as follows:

1) How about compensation, training, discipline, and organizational performance at PT.X?

2) How is the influence of compensation and training on organizational performance through discipline at PT. X?

Literature review
Compensation

Compensation is all thing that employees accept in exchange for their service contributions to the company. Compensation is it services provided by a company to an employee, that can be financially and non financial in the fixed period. According to [11, 12] compensation is one way management in order to increase motivation and employee performance.

According to[13] employee compensation includes all forms of payment given by company to employees from their work.

[14], compensation includes direct cash payments, covering the payment of compensation, the payment of indirectly in the form of extra wage and the incentives for motivate an employee to try to achieve higher levels of productivity .

According to [15] Compensation is devided into two types, financial and non financial compensation. Financial compensation is divided into two, namely direct and indirect financial compensation. Direct financial compensation consists of the salary that an employee receives in the form of wages, salaries, bonuses, or commissions. Indirect financial compensation consists of all financial benefits that are not included in direct financial compensation such as leave, holiday and health insurance. Meanwhile, non-financial compensation can be in the form of praise, appreciation, and recognition.

Training

According to[13, 14] states that training is the process of teaching new or existing employees the basic skills they need to carry out their jobs. Training is one of the efforts to improve the quality of human resources in the world of work. Employees, whether new or already working, need to attend training.

Training as a process that aims to acquire knowledge and training in accordance with the needs of the job revealed by [1, 2] Training is defined as a short-term educational process that uses systematic and organized methods and procedures.

Trainees will learn practical knowledge

Training provides learners with the knowledge and skills needed for their current job. Showing workers how to operate a lathe or supervisors how to schedule daily production are examples of training suggested by [7, 8]

Based on the training definition expressed by the training indicators are as follows:
1) Education
2) Systematic Procedure
3) Technical Skills
4) Studying Knowledge
5) Prioritizing practice over theory

Discipline

Work discipline is a very important thing for an organization or company. Moreover, the level of discipline of a worker is seen from whether his behavior is in accordance with the existing rules in the company environment. According to [13]Discipline is to encourage employees to behave wisely in the workplace (where reasonable means to follow rules and regulations). Discipline is necessary when an employee breaks the rules. Gary Dessler said that discipline is essentially obedience that is truly supported by awareness to fulfill duties, obligations and behave according to the rules or behavior that applies in a particular environment.

discipline is defined as an attitude, behavior or action that is in accordance with the rules, both written and unwritten rules.

According to [4, 6, 9] that discipline is a state of employee self-control and orderly behavior that shows the extent of sincere teamwork in an organization. According to [6, 16, 17] discipline is a force that encourages individuals or groups to comply with

rules, regulations, and procedures, which are deemed necessary to achieve a goal. It can be concluded from the understanding of discipline according to experts that discipline is needed so that all goals in an organization can run well.

Robbins (2013) revealed that work discipline can be measured by the following indicators:

  1) Time Discipline
  2) Regulatory Discipline
  3) Responsibility Discipline

Organizational Performance

Organizational Performance is how an organization behaves, and how an organization accomplishes productivity targets and responsibilities within the organization.[18] define organizational performance as the ability to achieve organizational goals by utilizing resources effectively and efficiently. Because every business can measure its organizational performance using different methodologies, there is no universally accepted definition of organizational performance.

According to David P. Norton and Robert S. Kaplan[11] the balanced scorecard concept was created to complement financial performance measurement (also known as traditional performance measurement) and serves as an important tool for corporate organizations to reflect new thinking in the era of increasing competitiveness and organizational effectiveness. This idea introduces a mechanism for evaluating company performance based on a set of criteria. These criteria are actually a statement of the company's long-term mission and strategy, which are divided into four main views, namely:

1) Financial perspective, how we are oriented to shareholders.
2) Customer perspective, how can we become the most valuable main supplier for customers.
3) Internal business process perspective, what is the best business process we should do, in the long and short term to achieve financial goals and customer satisfaction.
4) Growth and learning perspective, how we can improve and create value continuously, especially in relation to employee ability and motivation.

Based on the literature review, the following research model can be made in Figure 3
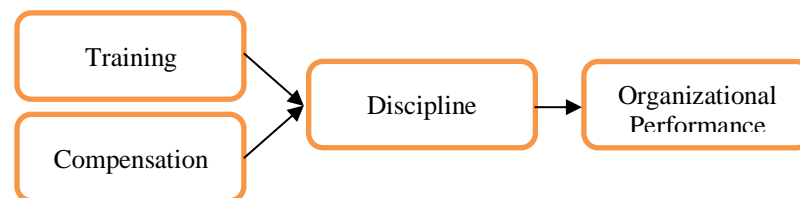

Figure 2. Research Model

Based on the research model that has been designed, the research hypothesis is the effect of compensation and training on the organizational performance of PT. X through discipline

Materials and Methods

This research is an explanatory research that aims to explain the correlation between the variables studied and give effect to the research hypothesis. The data used in this study are primary data and secondary data. Primary data is obtained

through direct interviews with HR managers and distributing surveys in the form of questionnaires to the employee population, while secondary data is obtained through literature studies from company data sources such as company financial reports, company attendance data, and other data.

The questionnaire was prepared based on the Likert scale model, which was formulated in the form of a continuum using five categories, namely strongly agree, agree, neutral, disagree, and strongly disagree.

In this study there are three types of variables consisting of the independent variable (independent), the intermediate variable (intervening) and the dependent variable (dependent). The independent variables consist of compensation (X1), training (X2). Then organizational performance (Y) is the intermediate variable, and discipline (Z) is the dependent variable

The target in this study were all employees with a population of 87 employees, using the Slovin formula calculation, the minimum sample size was 72 employees. And from the results of distributing questionnaires, the respondents who participated and became the sample in this study amounted to 75 employees.

This study uses a path analysis that requires data needs that have a minimum measurement level of intervals, as a result the ordinal data obtained from the questionnaire is first converted into interval data using the Methods of Successive Interval (MSI). The research hypothesis was tested using path analysis, the reason for using path analysis was to determine the magnitude of the effect of compensation and training variables on organizational performance. The F test was carried out to test the suitability of the model and the t test to test the significance of the effect of the independent variable on the dependent variable, then the hypothesis tests that were prepared were:

H1 – Ho = 0, Training has no significant effect on organizational performance.

Ha   = 0, Training has a significant effect on organizational performance.

H2 - Ho = 0, Compensation has no significant effect on organizational performance.

Ha   = 0, Compensation has a significant effect on organizational performance.

H3 – Ho = 0, Discipline has no significant effect on organizational performance.

Ha   = 0, Discipline has a significant effect on organizational performance.

H4 – Ho = 0, Training and compensation have no significant effect on organizational   performance through discipline.

Ha   = 0,Training and compensation have significant effect on organizational

performance through discipline

Results and Discussions
Validity test

In testing the validity of this study, the Pearson coefficient value will be used. A question item on the questionnaire is said to be valid if the value of r-count is greater than r-table. (r-count > r-table). In this study, it is known that the r-table value is 0.2242

which is obtained from the table with a *degree of freedom* (df) of 75 out of 87 questionnaires distributed. From the overall calculation, all items are declared valid because the value of r-count > r-table so that all measure organizational performance.

Reliability Test

The reliability test was conducted to determine the extent to which the questionnaire measuring instrument that had been distributed was trustworthy or reliable because the questionnaire should provide relatively consistent measurement results from time to time. The technique used to test this reliability is the reliability test technique of Cronbach's Alpha coefficient (α). The questionnaire is said to be reliable if the value of > 0.60. Based on the results of the reliability test of this study, the questionnaires that have been distributed are said to be reliable because all values > 0.60.

The results of descriptive statistical tests for Training, Compensation, Discipline, and Organizational Performance are shown in the table below.

Descriptive Statistics Test   *Table 2*

Descriptive Statistical Test Results

Variable	Score	Category
Training (X1)	4,12	Well
Compensation (X2)	4,20	Very good
Discipline (Y)	3,63	Well
Organizational Performance (Z)	3,88	Well

Source: Data Processing (2021)

Based on the score range that has been determined in the descriptive statistical test table showing the quality of Training, Compensation, Discipline, and Organizational Performance at PT X. is good quality. Where discipline has the lowest score compared to other variables and compensation has the highest score compared to other variables.

Inferential Statistical Test

Inferential statistical test with path analysis for training, compensation, and discipline on organizational performance is shown as follows.

Table 3

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.736	.541	.529	2.25352

Source: Data processing (2021)   *Table 4*

ANOVA

Model	Sum of Square	df	Mean Square	F	Sig.
Regression	431.527	2	215764	42.487	0.000

Residual	365.643	72	5.078		
Total	797.170	74			

Source: Data processing (2021)

Table 5

Coefficients table

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
constant	1.746	1.536		1.137	.259
Training (X1)	.161	.095	.170	1.707	.092
Compensation (X2)	.419	.067	.622	6.256	.000

Source: Data processing (2021)

The path coefficient model 1: refers to the regression model 1 output in the Coefficients table, it can be seen that the significance value of the two variables is X1 = 0.092 and X2 = 0.00. These results conclude that the regression model 1, namely the X1 variable has no insignificant effect on Y, while X2 has a significant effect on Y. The value of R Square contained in the Model Summary table is 0.541, this shows that the contribution or contribution of influence X1 and X2 to Y amounted to 54.1% while the remaining 45.9% was a contribution from other variables not included in the study. Meanwhile, the value of e1 can be found with the formula e1 = (1-0.541) = 0.6775.

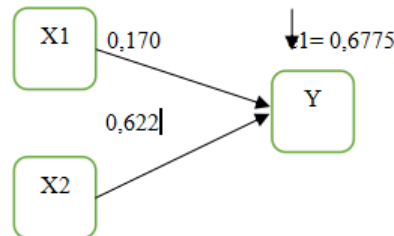Thus, the path diagram of the structure model 1 is obtained as follows:

Figure 3. Line Structure 1

Table 6

Model summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.714	.510	.490	2.84334

Source: Data processing (2021)

Table 7

ANOVA

Model	Sum of Square	df	Mean Square	F	Sig.
Regression	598.429	3	199.476	24.674	0.000
Residual	574.006	71	80.85		

Total	1172.435	74

Source: Data processing (2021)

Table 8

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
constant	9.451	.1955		4.833	.000
Training (X1)	.630	.122	.545	5.170	.000
Compensation (X2)	.135	.105	.165	1.284	.203
Work Discipline(Y)	.104	.149	,086	.700	.486

Source: Data processing (2021)

Path Coefficient Model 2: Based on the output of regression model 2 in the Coefficients table, it can be seen that the significance values of the three variables are X1 = 0.00, X2 = 0.203 and Y = 486. These results give the conclusion that the regression model 2, namely the X1 variable significant effect on Z, while X2 and Y have no significant effect on Z. The value of R2 or R Square contained in the Model Summary table is 0.510, this shows that the contribution or contribution of X1, X2 and Y to Z is 51.0 % while the remaining 49.0% is a contribution from other variables not included in the study. Meanwhile, for the value of e1 can be found with the formula e2 = (1-0.510) = 0.7.

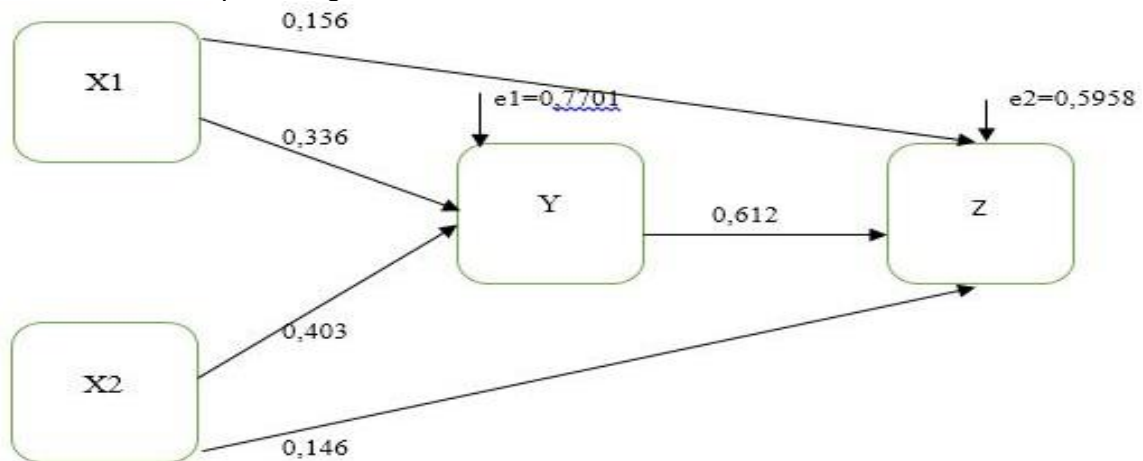Thus, the path diagram of the structure model 2 is obtained as follows:

Figure 4. Line Structure 2

1) Analysis of the influence of X1 on Y: from the above analysis, it is obtained that a significant value of X1 is 0.092 > 0.05, it can be concluded that there is no direct significant effect of X1 on Y.
2) Analysis of the influence of X2 on Y: from the analysis above, it is obtained that a significant value of X2 is 0.000 <0.05, it can be concluded that there is a direct significant effect of X2 on Y.
3) Analysis of the influence of X1 on Z: from the above analysis, it is obtained that a significant value of X1 is 0.000 <0.05, it can be concluded that there is a direct significant effect of X1 on Z.

4) Analysis of the influence of X2 on Z: from the above analysis, it is obtained that a significant value of X2 is 0.203 > 0.05, it can be concluded that there is no direct significant effect of X2 on Z.

5) Analysis of the influence of Y on Z: from the above analysis, a significant Y value of 0.486 > 0.05 can be concluded that there is no direct significant effect of Y on Z.

6) Analysis of the influence of X1 through Y on Z: it is known that the direct effect given by X1 on Z is 0.545. While the indirect effect of X1 through Y on Z is the multiplication between the beta values of X1 through Y against Z is the multiplication between the beta values of X1 against Y and the beta values of Y against Z, namely: 0.170 X 0.086 = 0.01462. Then the total effect given by X1 to Z is an indirect effect, namely: 0.545 + 0.01462 = 0.55962. Based on the results of the above calculation, it is known that the direct influence value is 0.545 and the indirect effect is 0.01462, which means that the indirect effect value is smaller than the value of the direct effect, this result shows that indirectly X1 through Y has an insignificant effect on Z.

7) Analysis of the influence of X2 through Y on Z: it is known that the direct effect given by X1 on Z is 0.165 while the indirect effect of X1 through Y on Z is the multiplication between the beta values of X1 through Y on Z is the multiplication between the beta values of X1 on Y with the beta values of Y on Z is: 0.622 X 0.086 = 0.053492. Then the total effect given by X1 to Z is an indirect effect, namely: 0.165 + 0.053492 = 0.218492. Based on the results of the above calculation, it is known that the direct influence value is 0.165 and the indirect effect is 0.053492, which means that the indirect effect value is smaller than the value of the direct effect, this result shows that indirectly X2 through Y has an insignificant effect on Z.

Conclusion

Based on the results of descriptive data processing and analysis shows that the training, compensation and discipline at PT X has very good quality, as well as organizational performance at PT. X has good quality. Based on the results of data processing and data analysis that has been carried out in the study, it can be concluded that training and compensation through discipline have no significant effect on organizational performance at PT X. If analyzed based on the path structure, training has no significant effect on discipline, compensation has no significant effect there is no significant effect on organizational performance, and discipline. However, compensation has a significant effect on discipline and training has a significant effect on organizational performance.

It is necessary to observe other factors that can cause organizational performance in terms of human resources so that the organizational performance of PT X can increase and improve optimally through various functions in the management of human resource management and organizational behavior.

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