THE EFFECT OF FINANCIAL COMPENSATION AND NON FINANCIAL COMPENSATION ON EMPLOYEES' PERFORMANCE THROUGH JOB SATISFACTION AS AN INTERVENING VARIABLE
(STUDY ON PERMANENT EMPLOYEES OF PT CITRA PERDANA KENDEDES)

UNDERGRADUATE THESIS

Submitted to the Faculty of Administrative Science, University of Brawijaya

In partial fullfilment of the requirements for the degree of Bachelor in Faculty of Administrative Science

OKTAVIKA ALRINA MARDIYANTI

NIM. 125030207121004

UNIVERSITY OF BRAWIJAYA

FACULTY OF ADMINISTRATIVE SCIENCE

DEPARTMENT OF BUSINESS ADMINISTRATION

STUDY PROGRAM OF BUSINESS ADMINISTRATION

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MOTTO

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حَسْبُنَا اللّٰهُ وَنِعْمَ الْوَكِيلُ

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"Allah (Alone) is Sufficient for us, and He is the Best Disposer of affairs (for us)." (Q.S. Ali `Imran : 173)

"If you can't fly, then run,

if you can't run, then walk,

if you can't walk, then crawl,

but whatever you do,

you have to keep moving forward."

- Martin Luther King Jr -

Make yourself happy in dunya with make your tongue wet with dhikrullah, laugh a little bit, and make everyone happy! **-** Oktavikaam**-**

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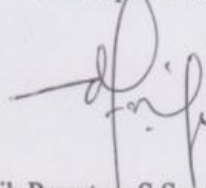|		
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Written by	:	Oktavika Alrina Mardiyanti
NIM	:	125030207121004
Faculty	:	Administrative Science
Study Program	:	Business Administration Science
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Malang, 25 February 2018

Board of Supervisors

Supervisors

Hamidah Nayati Utami, Dr., S.Sos. M.Si
NIP. 19721117 199802 2 001

Co-Supervisors

Arik Prasetya, S.Sos, M.Si. Ph.D
NIP. 197602092006041001

VALIDATION SHEET

It had been defended in front of the Board of Undergraduate Thesis Examiners,

Faculty of Administartive Science Brawijaya University, at:

Day	: Wednesday
Date	: 11 April 2018
Time	: 11.00 am
Undergraduate thesis of	: Oktavika Alrina Mardiyanti
Title	: The Effect of Financial Compensation and Non financial Compensation on Employees' Performance through Job Satisfaction as Intervening Variable (Study on Permanent Employees of PT Citra Perdana Kendedes)

And had been stated passed

BOARD OF EXAMINERS

Supervisor

Hamidah Nayati Utami, Dr., S.Sos. M.Si
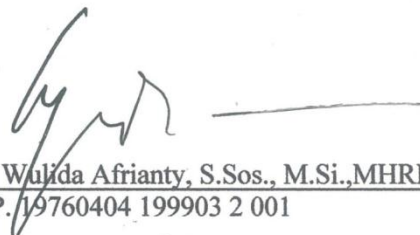NIP. 19721117 199802 2 001

Co. Supervisor

Arik Prasetya, S.Sos, M.Si. Ph.D
NIP. 1976020920006041001

Examiner I

Prof. Dr. Dra. Endang Siti Astuti, M.Si
NIP. 19530810 198103 2 012

Examiner II

Tri Wulida Afrianty, S.Sos., M.Si.,MHRM.,PhD
NIP. 19760404 199903 2 001

UNDERGRADUATE THESIS ORIGINALITY STATEMENT

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Oktavika Alrina Mardiyanti
NIM. 125030207121004

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SUMMARY

Oktavika Alrina Mardiyanti, 2018, The effect of Financial Compensation and Non Financial Compensation on Employees' Performance through Job Satisfaction (Study on Permanent Employees in PT Citra Perdana Kendedes) Dr. Hamidah Nayati Utami, S.SOS, M.Si ; Arik Prasetya, S.SOS, M.Si, Ph.D. Pages + xv.

This research objectives are: (1) to describe about description of Financial Compensation, Non Financial Compensation, Job Satisfaction, and Employees' Performance (2) to examine the effect of Financial Compensation on Job Satisfaction (3) to examine the effect Non Financial Compensation on Job Satisfaction. (4) to examine the effect of Financial Compensation on Employees' Performance (5) to examine the effect Non Financial Compensation on Employees' Performance. (6) to examine the effect of Job Satisfaction on Employees' Performance (7) to examine the effect of Financial Compensation on Employees' Performance trhough Job Satisfaction (8) to examine the effect of Non Financial Compensation on Employees' Performance trhough Job Satisfaction.

This research used explanatory research with quantitative approach. The variables of the research are Financial Compensation, Non Financial Compensation, Job Satisfaction, and Employees' Performance. Total sample were 54 permanent employees of PT Citra Perdana Kendedes or Taxi Citra in Malang and sampling technique was saturated sampling or census sampling. Data were collected valid and reliable by the answer of the respondent's questionnaire and analyzed by descriptive analysis and path analysis with IBM SPSS Statistics version 21 and Sobel test.

Using Path analysis, it was found that: (1) the company expected to improve Job Satisfaction in PT Citra Perdana Kendedes that has the most dominant effect on Employees' Performance (2) Financial compensation has no significant effect on job satisfaction (3) Non financial compensation has no significant effect on job satisfaction (4) Financial compensation has a significant effect on employees' performance (5) Non financial compensation has a significant effect on employees' performance (6) Job satisfaction has a significant effect on employees' performance (7) Indirect effect of Financial has no significant effect on employees' performance through job satisfaction (8) Non financial compensation has no significant effect on employees' performance through job satisfaction.

Key Word : Financial Compensation, Non Financial Compensation, Job Satisfaction, Employees' Performance.

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Alhamdulillahirabbil'alamin for blessing, faith and power that Allah *Subhanahu Wata'ala* has given to me until finish this undergraduate thesis. Shalawat greetings for our guidance Rasullah *Shalallahu 'Alaihi Wassalam* who always until now can be enjoyed by all people around the world. This undergraduate thesis submitted as prerequite for bachelor degree in Administrative Science Faculty. This undergraduate thesis entitled " The effect of Financial Compensation and Non Financial Compensation on Emplyees' Performance trhough Job Satisfaction as Intervening Variable (Study on Permanent Employees in PT Citra Perdana Kendedes)."

Futhermore, this undergraduate thesis could be complete because of support of many people. I would like to dedicate my grateful thanks to:

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2. Mochammad Al Musadieq, Dr., MBA as Head of Business Administration Department.

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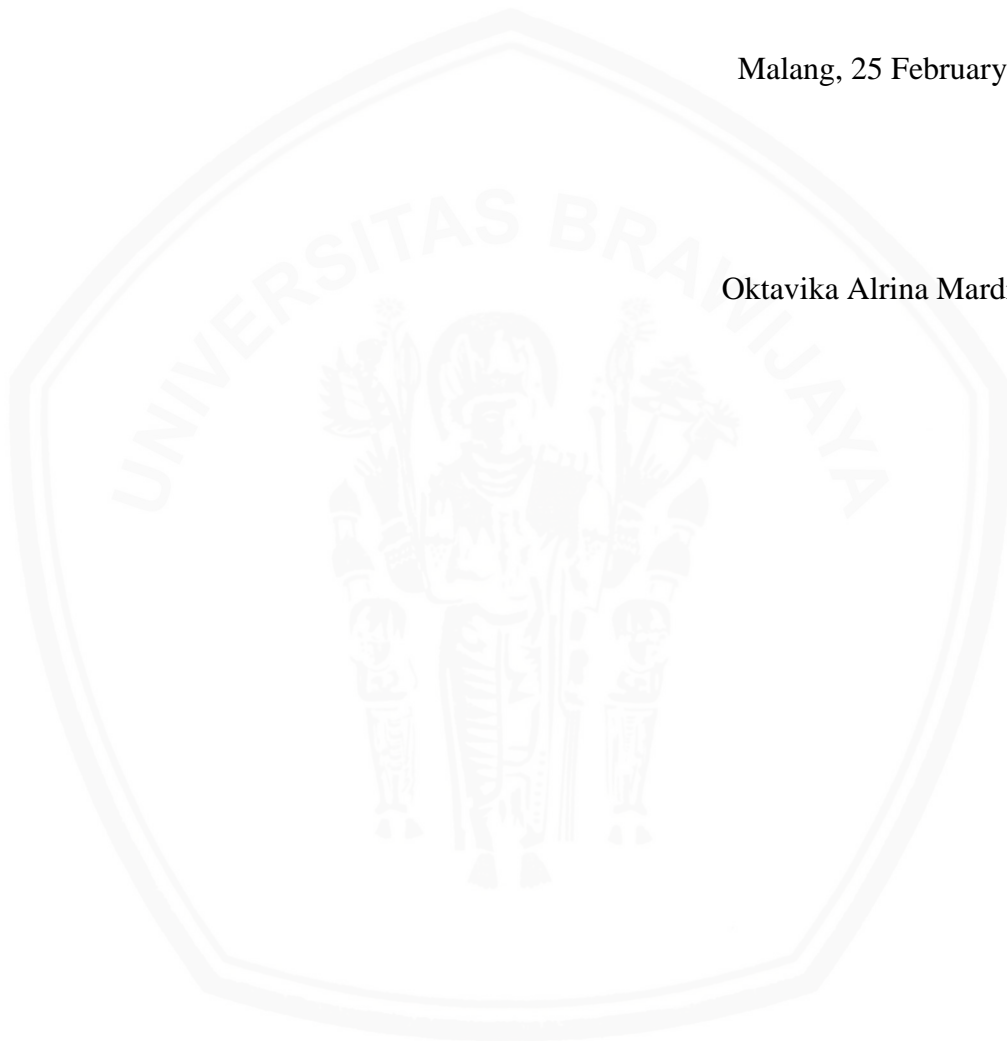
I know this undergraduate thesis is not perfect. For everyone who read this undergraduate thesis, I need your criticism and suggestions to correct this undergraduate thesis. Hopefully, this undergraduate thesis useful and can provide significant contributions to other parties.

Malang, 25 February 2018

Oktavika Alrina Mardiyanti

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CHAPTER I

INTRODUCTION

This chapter discusses some points including background of reasearch, research problems, research objectives, research contributions, and systematics of discussion.

a. Background of Research

Every company always has the main goal which is to gain competitive profit in order to achieve the vision and mission of the company. The vision and mission which is a written statement of the expectations and objectives of the company in business activity will be conducted. Besides, the company must be improve its overall performance in department of financial, production, marketing, information systems, and human resource management.

Human resource is one of the most important assets and major foundations that should exist in the company because the company without machine can still be run by the work force. However, the company without human will not be able to run at all even with the help of advanced machines. Therefore, the human resources need to be increased their skills because the function of human(employees) can not be replaced by other equipment. Consequently, employees must be managed as well.

Managing employees is one of the continuing responsibilities for manager and team leader. They must be able to support employees' performance because the results of employees' performance obtained from the quality and quantity of employees. Mangkuprawira and Hubeis (2007:13) stated that "Employees' performance is a result of work both quality and quantity are achieved by employees in performing their duties in accordance with the responsibilities given to them." So, in every company to achieve vision and mission it is required employees' performance to work optimally. If employee to do a good job, then it is certain the company's performance is also good.

Indicator of employees' performance can be used in the achievement of the vision and mission of the company. According to Mathis (2006 :378), indicator of employees' performance includes quality of work, quantity of work, and timeliness. Meanwhile, Gibson (2012:88) explained that factors affecting performance are:

"The individual variables includes abilities and skill, background, and demographic. The factors of psychological variables consists of perceptions, attitudes, personality, motivation, job satisfaction and job stress. The factors of organization consists of factors are leadership, reward system, conflicts, power, and organizational structure."

The most employees' performance issues stem from a desire to increase it but they don't know how to do it. This issues will be another continuing responsibilities for managers and team leaders to increase employees' performance, for example keeping employees feel happy and satisfy because the

company believe that when employee feels happy and satisfy then it have an effect on employees' performance. Which is supported by the research conducted by Sopiah (2013) stated that the function of job satisfaction amplifies the effect of compensation on employees' performance.

According to Sutrisno (2014:74), "Job satisfaction is an attitude of employees on their work situations, cooperation among employees, compensation received at work, and anythings about physical and psychological factors." If there is dissatisfaction will affect negatively to the various aspects of company's performance. Thus, job satisfaction must be fully deployed within the company. According to Robbins (2010:149), there are five factors that can be indicators of job satisfaction, among others: satisfaction with pay, satisfaction with promotion, satisfaction with supervision, satisfaction with coworkers, satisfaction with the work itself.

Some employee hopes to get money is the only reason to work, but there is another opinion which says that money is just one of the many needs being met by working from the opinion of Mayangsari (2013). According to La Belle (2005), different individuals have different perceptions of rewards. Some individuals may consider cash as a sufficient reward for their efforts at work, while the others may consider benefits (such as health insurance, days off for public holiday and leaves) as more rewarding in exchange for their work. However, every employee has a desire to perform better and wants to get results which are appropriate with the standards of work. To realize it, an employee need a boost from the manager and team leader, for example by granting compensation. One way used to improve the

performance, to motivate and to increase job satisfaction of employees is granting compensation, said Mathis and Jackson (2000) in sopiah (2013).

According to Handoko (2014:155), "Compensation is everything received by employees as remuneration for their work." According to Simamora (2006:443) Compenasation can be divided into 2 forms financial and non financial compensation. Financial compensation is divided into two as follow: direct financial compensation consists of payment of the employee in the form of base pay and incentive pay and indirect financial compensation or benefits consists of all the payments that are not included indirect financial compensation that includes benefits, such as health insurance for employee and their families, days off for public holiday and leaves. The company must be able to make a good financial compensation because if employee feel like the sacrifices they are not in accordance with the compensation obtained. So that, employees inclined lazy to work.

Another effort, beside financial compesation, non financial compensation also useful as a support to increase employees' performance. According to Simamora (2006: 444), non financial compensation are job and working environment. He said that job consists of interesting tasks, job challenging, responsibility, recognition, sense of achievement. Working environment consists of company policies, competent supervision, congenial coworkers, and comfortable working conditions.

Every company including transportation services company believed that in human resource management practices on employee always wants to increase

employees' performance. Then, the company needs effort to realize it such as compensation and the company must also pay attention on job satisfaction of employees. So that, the employees keep loving in their work. Moreover, if employees' satisfied then it will create the good work morale and discipline. Which is supported the opinions by Hasibuan (2010: 122), the principle of fairness in compensation must be considered for compensation provided to stimulate motivation and job satisfaction. If the employee feels compensated unfairly, then the employee will limit or lower employees' performance and prefer the employee will leave from the company.

One of transportation services company in Malang City is PT Citra Perdana Kendedes or more commonly know by the people of Malang with the title "Taxi Citra". It is one of the company's ground transportation services in Malang City in the form of Taxi Argometer. Permanent employee is one key to success of human resource to make a profit. PT Citra Perdana Kendedes has 56 permanent employees to run the taxi business. The salary earned the employees from taxi passengers. PT Citra Perdana Kendedes giving compensation not only salary but also benefits and facilities, etc.

The reasons for selecting this location because PT Citra Perdana Kendedes is one the first taxi business in Malang City before another taxi business grew in Malang City. So, the researcher that suspected this company have a good employees' performance. Then, PT Citra Perdana Kendedes that require the maximum performance from employees to improve the quality of Taxi Citra in

everyday. To achieve it, the employees needs a boost from the manager and team leader, for example by granting compensation.

PT Citra Perdana Kendedes with this effort (granting compensation) hopes will create job satisfaction and will affect employees' performance. Based on the explanation of the background of the study, the researcher is interested to conduct **"THE EFFECT OF FINANCIAL COMPENSATION AND NON FINANCIAL COMPENSATION ON EMPLOYEES' PERFORMANCE THROUGH JOB SATISFACTION AS INTERVENING VARIABLE".**

b. Research Problems

Based on the background of research, reseacher will try to formulate the problems as follows:

a. How the description of financial compensation, non financial compensation job satisfaction, and employees' performance?

b. Does financial compensation affect job satisfaction?

c. Does non financial compensation affect job satisfaction?

d. Does financial compensation affect employees' performance?

e. Does non financial compensation affect employees' performance?

f. Does job satisfaction affect employees' performance?

g. Does financial compensation affect employees' performance through job satisfaction?

h. Does non financial compensation affect employees' performance through job satisfaction?

c. Research Objectives

The objectives of this research are:

1. To describe about the financial compensation, non financial compensation job satisfaction, and employees' performance

2. To examine the effect of financial compensation on job satisfaction.

3. To examine the effect of non financial compensation on job satisfaction.

4. To examine the effect of financial compensation on employees' performance.

5. To examine the effect of non financial compensation on employees' performance.

6. To examine the effect of job satisfaction on employees' performance.

7. To examine the effect of financial compensation on employees' performance through job satisfaction.

8. To examine the effect of non financial compensation on employees' performance through job satisfaction.

d. Research Contributions

The contributions of this research are:

i. Academic Aspects

The result of this research is expected become reference to other research by similiar objects of themes and for comparison to further research. It can also be used as empirical evidence the relationship between compensation, job satisfaction and employees' performance.

2. Practical Aspects

   1. To Researcher

   To reseacher this research is useful to implement the theoris that have been acquired during taking course of Business Administration, especially in the field of Human Research Managemen(HRM). Furthermore, to increase knowledge in conducting research and understanding deeply concept of human resource science especially compensation, job satisfaction and employees' performance.

   2. To PT Citra Perdana Kendedes

   The results of this research are expected to provide advice to the management of taxi company, especially PT Citra Perdana Kendedes in developing job satisfaction thus able to increase employees' performance. Moreover, evaluation of the implementation of compensation undertaken of PT Citra Perdana Kendedes.

   3. To Employees of PT Citra Perdana Kendedes

   The results of this research are expected to provide information to job satisfaction of employee about the performance PT Citra Perdana Kendedes related the implementation of compensation undertaken of PT Citra Perdana Kendedes.

e. Systematics of Discussion

Systematics of discussion in this research is divided into five chapters. They are:

CHAPTER I   : INTRODUCTION

This chapter contains explanation of backgound of reasearch, research problem, research objectives, research contibutions, and systematics of discussion.

CHAPTER II : LITERATURE REVIEW

This chapter contains explanation of the theoritical basis of the research. The chapter discusses the theories used in this research include compensation, job satisfaction, and employees' performance.

CHAPTER III : RESEARCH METHOD

This chapter describes the techniques used in this research. The research techniques include the type of research, research locations, concept, variables, operational definition and measurement scale. Moreover, population and sample, and also data collection techniques.

CHAPTER IV : RESULTS AND DISCUSSION

This chapter contains the results of research that has been conducted based on data obtained from the research. Furthermore, discussion related to the results of the research and then analyzed and interpreted to be able answer the purposes of research.

CHAPTER V : CONCLUSIONS AND RECOMMENDATIONS

This chapter contains an explanation of the conclusions and recommendations from the analysis of data related to the research that can be used as consideration for company and further research.

CHAPTER II

LITERATURE REVIEW

In this chapter, the researcher would like to review some relevant theories and studies related to this research. The researcher explains some empirical research and theoretical research.

1) Empirical Research

In this section, empirical research is the results of previous research concerning compensation, job satisfaction and employees' performance that can be used as reference in this research, are as follows:

a. Sopiah (2013)

Research conducted by Sopiah titled **The Effect of Compensation toward Job Satisfaction and Job Performance of Outsourcing Employees of Syariah Banks in Malang.** The purpose of this research was to examine compensation variable that consist of financial compensation and non financial compensation effect on job satisfaction and job performance. Analysis of the data used in this research was path analysis. The accidental sampling technique was used random sampling. Total of respondent were 141 outsourcing employees of Syariah banks in Malang city. The results of this research are:

1) There is a significant effect between financial and nonfinancial compensation on employees' performance.

2) There is a significant effect between financial and non financial compensation on employees' performance through job satisfaction.

3) There is has the function of intervening variables (satisfaction) amplifies the effect of compensation on employees' performance.

b. Hidayatullah (2014)

Research conducted by Hidayatullah titled **The Influence of Compensation toward Employees' Performance by Job Satisfaction as Intervening Variable in CV. F1 Jember Advertising.** The purpose of this research was to find out the relative influence of compensation toward the employees performance through job satisfaction as intervening variable. Analysis of the data used in this research was path analysis. The accidental sampling technique was used stratified random sampling. Total of respondent were 53 permanent employees of CV. F1 Jember Advertising. The results of this research are:

1) Compensation has effect on job satisfaction. Employees received salary on time and in accordance with the workload. Their bonuses also received on time. The company was providing recreation for employees and their families periodically. The company also giving appreciations(in the form of money, goods, etc) to good job of employees.

2) Compensation has effect on employees' performance. The forms of financial compensation in this company are salaries in accordance with the workload, bonuses when the complete of work is on time, the activities of recreation for employees in an effort to refresh employees on job stress, and the provision of employees'services has created a sense of excitement and encouragement

in the work so employees' performance to be good and in accordance with the quality standards of the company.

3) Job satisfaction has effect on employees' performance. Compensation in accordance with the expectations of employees. They are assigned in accordance with the abilities of employees. They also created the completion of the work on time, the process of working is good and the results are in accordance with the quality standards of the company. The boost of the company will create the employee discipline with all the rules and procedures set out in the company.

c. Minarsih(2015)

Research conducted by Minarsih titled **The Effect of Compensation, Work Motivation, Working Environment and Discipline on Employees' Performance in CV. Koperasi Puri Kencana Taxi Semarang.** The purpose of this research was to evaluating the effect of compensation, work motivation, working environment and discipline on employees' performance. Analysis of the data used in this research was multiple linier regression analysis. The simple random sampling was used as sampling technique. Total respondent were 72 employees of CV. Koperasi Puri Kencana Taxi Semarang.

The results of this research were variables of compensation, motivation, working environment and discipline variable has a significant influence on employees' performance. However, the variable of discipline has the most dominant effect on employees' perfomance. From the research suggestion is

working environment of temperature in car or taxi should be increased because it will have an effect on employees' performance.

d. **Faliani (2015)**

Research conducted by Feliani titled **The Influence of Financial Compensation and Non Financial Compensation on Job Satisfaction of Employees in Tower & Approach – Terminal(TWR&APP-TMA) Division Airnav Indonesia, Aero Traffic Control Soekarno Hatta.** The purpose of this research was to describe financial compensation, non financial compensation, and job satisfaction employees then findout and analysis financial compensation and non financial compensation partially and simultaneously of job satisfaction of employees in Tower & Approach – Terminal division AirNav Indonesia, Aero Traffic Control Soekarno Hatta. Analysis of the data used in this research was multiple linier regression analysis. The proportional random sampling was used as sampling technique. Total respondent were 72 employees.

The results of this research have partially influence between Financial Compensation and Non financial Compensation on job satisfaction of employees. Simultaneously influence significantly between financial compensation and nonfinancial compensation on job satisfaction of employees.

e. **Handayaningrum (2016)**

Research conducted by Handayaningrum titled **The Influence of Factors of Job Satisfaction and Employees' Performance in PDAM Malang.** The purpose of this research was to identify and explain the influence compensation, work environment and job characteristics on job satisfaction and the influence of

job satisfaction on employees' performance. Analysis of the data used in this research was path analysis. The accidental sampling technique was used propotional random sampling. Total respondent were 66 employees of PDAM Malang.

The results of this research were first, compensation has not significant effect on job satisfaction, compensation has not significant effect on employees' performance, and compensation has not significant effect on employees' performance through job satisfaction. Second, Working environment has not significant effect on job satisfaction, working environment has negative effect on employees' performance, and working environment has not significant effect on employees' performance through job satisfaction. Third, Characteristics of work has not significant effect on job satisfaction, characteristics of work has not significant effect on employees' performance and job characteristics has not significant effect on employees' performance through job satisfaction variables. Fourth, Job satisfaction has a significant effect on employees' performance.

f. Yudhistira (2016)

Research conducted by Yudhistira titled is **The Effect of Compensation on Turnover Intention With Job Satisfaction as The Mediating Variable on PG Kebon Agung.** The purpose of this research was to determine the effect of compensation on turnover intention with job satisfaction as the mediating variable. Analysis of the data used in this research was path analysis. The accidental sampling technique was used random sampling. Total respondent were 76 full time employees of PG Kebon Agung.

Based on the results of this research shows that compensation has not significant effect on turnover intention, job satisfaction has not significant effect on turnover intention and compensation has a significant effect on job satisfaction. The result of path analysis shows that job satisfaction can't mediating the effect of compensation and turnover intention.

Table 1 Previous Research

No.	The Researcher	Title of the Research	Research Method	Result
1.	Sopiah (2013)	The Effect of Compensation toward Job Satisfaction and Job Performance of Outsourcing Employees of Syariah Banks in Malang Indonesia	Path analysis	There is a significant effect between financial and nonfinancial compensation on employees' performance and there is a significant effect between financial and non financial compensation to job performance through job satisfaction, and also there is the function of intervening variables (satisfaction) amplifies the effect of compensation on employees' performance.
2.	Hasan Fitra Hidayatullah (2014)	The influence of compensation toward the employees' performance by job satisfaction as intervening variable to the employees of CV. F1 Advertising Jember	Path analysis	Factors of compensation has effect on job satisfaction and employees' performance, then factors of job satisfaction has effect on employees' performance in CV. F1 Jember Advertising
3.	Maria Magdalena Minarsih (2015)	The effect of compensation, work motivation, working environment and discipline on employees' performance on CV. Koperasi Puri Kencana Taxi Semarang.	Multiple linier regression analysis	Variables of compensation, motivation, working environment and discipline variable has a significant effect on employees' performance. Variable of discipline has the most dominant effect on employees' perfomance and from the reseach suggestion variable of working environment should be increased.

Continued From Table 1

4.	Astika Faliani (2015)	The effect of Financial Compensation and Nonfinancial Compensation to job satisfaction of employees in Tower & Approach – Terminal division AirNav Indonesia, Aero Traffic Control Soekarno Hatta.	Multiple linear regression analysis.	The results of the descriptive analysis is the financial compensation variable (X1) and non financial compensation variable (X2) is good, and also job satisfaction variable (Y) in the division TWR & APP-TMA is satisfied. Meanwhile, simultaneously and partially there are has a significant effect of financial compensation and non financial compensation on job satisfaction of employees.
5.	Irna Handayaningrum (2016)	The influence of factors of job satisfaction and employees' performance in PDAM Malang	Path analysis	The results of path analysis showed that: compensation, working environment and job characteristics haven't significant effect on job satisfaction, job satisfaction has a significant effect on employees' performance and compensation, working environment and job characteristics haven't significant effect on employees' performance.
6.	Emeraldo Rizky Yudhistira (2016)	The effect of compensation on turnover intention with job satisfaction as the mediating variable on PG Kebon Agung.	Path analysis	Based on the results of this research shows that compensation has a not significant effect on turnover intention, job satisfaction has not significant effect on turnover intention and compensation has significant effect on job satisfaction. The results of path analysis shows that job satisfaction can't mediating the effect on compensation and turnover intention.

2) **Theoritical Research**

This subsection provides definitions of key concepts such as compensation, employees' performance and job satisfaction from various sources.

a. **Compensation**

Compensation is an important factor affecting how and why people choose to work at one organization over others. Company must be reasonably competitive with several types of compensation in order to hire, keep, and reward of performance of individuals in the organization. Explanation of the definition of compensation, the purpose of compensation, the principles of compensation, factors affecting compensation, types of compensation and indicators of compensation are as follows:

1. **Definitions of Compensation**

Basically, granting compensation is an important for the employees because compensation is one way used by management to improve performance, to motivate and to increase job satisfaction said Mathis and Jackson(2000) in sopiah (2013). Simamora (2004:441) in Sopiah (2013) stated that

"Compensation in the form of financial is important for the employees, because with the compensation they can directly fulfil their needs, especially the needs of physiology. However, the employees must also hope that it receives compensation in accordance with the sacrifice that has been given in the form of non financial also very important for the employees especially for their career development".

According to Hasibuan (2014:119) compensation is what employee receive in exchange of their work. Whether hourly wages or periodic salaries, the personnel department usually designs and administers employee compensation. Handoko

(2014:155) also believed that compensation is everything received by employees

as remuneration for their work. Chhabra (2001:279) in Ruby(2012) explained

"Compensation as a wide range of financial and non financial rewards given to employees for their services rendered to the organization. It is paid in the form of wages, salaries and employee benefits such as vacation pay, insurance, maternity leave, free traveling facility, retirement benefits, etc. He indicated that the term wage is used to denote remuneration to workers doing manual or physical work. Thus, wage is given to compensate the unskilled workers for their services rendered to the organization. Wages may be based on hourly, daily, weekly or even monthly bases".

The opinions of some experts above, it can be concluded that compensation

is everything employees received usually in the form of financial compensation

and non financial compensation in exchange of their work to the company.

2. The Purpose of Compensation

Compensation should provides satisfaction for all parties within the company.

The purpose of compensation according to Hasibuan (2010:121), are:

1) Cooperation Association
Which means that with the granting of compensation there grew a formal cooperation ties between employers and employees. The employee must perform his duties well, while the employer or the employer is obliged to pay compensation in accordance with the treaty agreed.
2) Job Satisfaction
Which means that the remuneration of employees will be able to meet the needs of the physical, social status, and egoistic so as to obtain job satisfaction from office.
3) Effective Procurement
Which means that if the compensation program set quite large procurement of qualified employees for the company will be easier.
4) Motivation
Which means that if the remuneration given large enough to be easy to motivate subordinates manager.
5) Stability Employees
Which means compensation program on the principles of a fair and reasonable as well as external consistency, then stability is guaranteed because the employee turnover is relatively small.
6) Discipline

employees' performance and prefer the employee will leave from the company". The principle of fairness in compensation can be illustrated as follows:
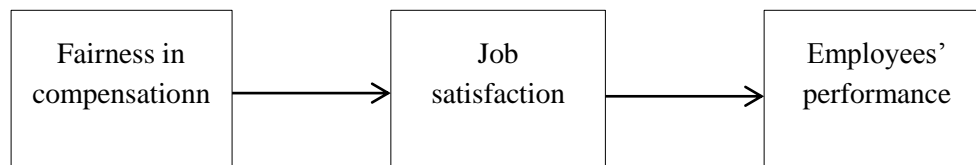
Figure 1. The principle of fairness in compensation

Source: Hasibuan (2010: 112), modified the researcher

Mathis and Jackson (2010:510) argued compensation program should be determined based on the principle of justice. The principle of justice can be grouped as follows:

1) Distributive justice is perceived fairness in the distribution of outcomes. An example of how much we are paid, relatively in accordance with our expectation.

2) Procedural justice is perceived fairness of the processes used to make decisions about employees, like if supervisors give better workspace to coworkers than we do, then we will focus more on the handling of our supervisors than we do when we get the workspace it.

3) Interactional justice is perceived fairness about how a person interacts with others. For example, if a manager is perceived as rude and insults another manager, their relationship may be affected negatively. But if a manager treats the other person with respect and shares information truthfully, then the individuals are more likely to work well together.

4. Factors Affecting Compensation

Granting compensation should be able to give different values for each of employees who have accepted it. It is because each individual has needs, hopes and different perspectives. Therefore, in determining a system of compensation there are factors that must be considered beside from the factors of numbers. According to Hasibuan (2014:127), there are ten (10) factors affecting compensations are:

a. Supply and demand of employee
   If supply (jobseekers) is bigger than demand (job vacancies), the compensation will be small and vice versa.
b. Ability of company
   If company's ability is better, the compensation will be bigger and vice versa.
c. Labor Union
   If the labor union is stronger, the compensation will be bigger and vice versa.
d. Productivity of employees
   If employee's productivity is high then the compensation will be bigger and vice versa.
e. Government with law
   Government set the law of minimum salary for employees. This regulation is very important so that employers are not an arbitrary set the amount of remuneration for employees. The government is obliged to protect society from arbitrary action.
f. Cost of living
   The higher cost of living, the higher the compensation will be given and vice versa.
g. Employee's Position
   Employee with higher position will get the bigger compensation because of authority and responsibility are also greater.
h. Education and Working Experience
   Employee's with higher education and working experience will get bigger compensation and vice versa.
i. National Economic Condition
   If the national economic is in boom condition so compensation will be bigger because it's near to the full employment condition and vice versa.
j. Type of Job
   If the type of job is hard and high risk so the compensation will be bigger because it needs more skill and accuracy but if type of job is easy and a little risk so the compensation will be lower.

5. Types of Compensation

Compensation is important for the organization because it reflects the organization's efforts to maintain the human resources and for the survival of the organization. There are types of compensation used in an organization. Types of compensation proposed by Sihotang (2007: 220), as follows: Compensation is broader than the payment of salaries and wages because the salary or wages put more emphasis on the form of financial or money. While the non financial compensation includes facilities goods, housing, allowance for rice and basic foods, including health facilities for free medical treatment to the doctor .

Furthermore, according to Simamora (2006:443), two (2) forms of compensation can be seen in the figure 2. as follows:
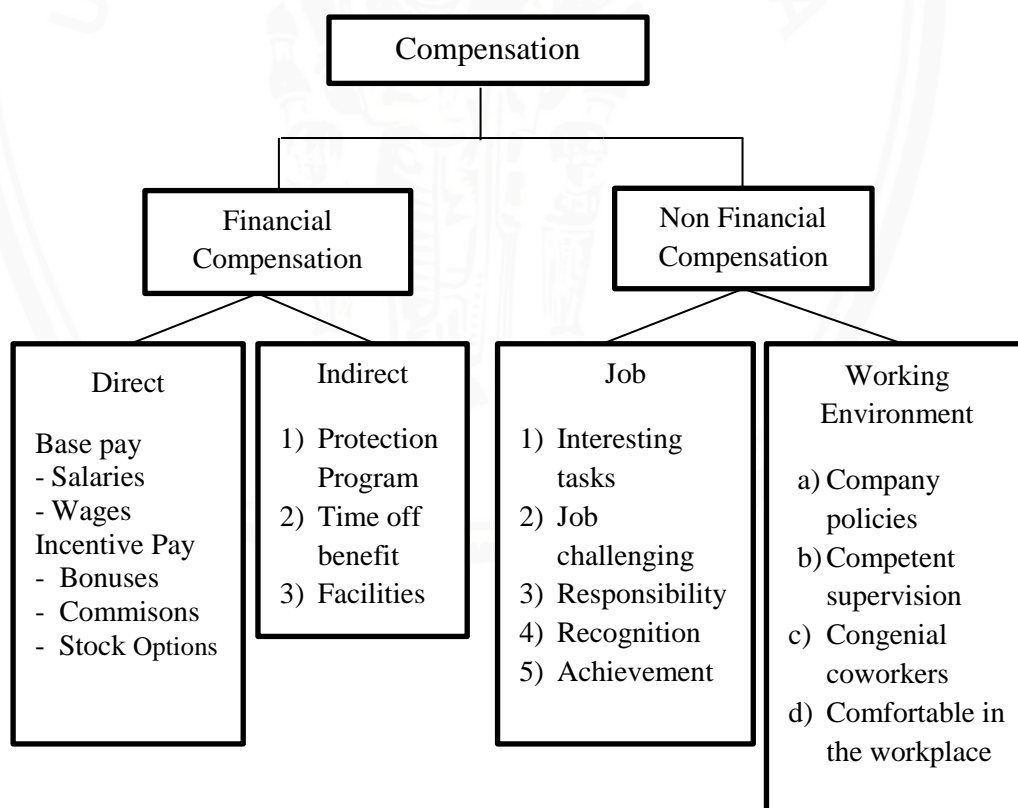
Figure 2. Types of Compensation

Source: Simamora (2006: 443), modified the researcher.

According to Simamora (2006: 443), compensation can be divided into 2 forms Financial and Non Financial compensation which are discussed below in detail:

a. Financial compensation

Financial compensation is having the form of both direct and indirect compensation. Direct compensation is usually limited to the direct cash benefits that the employees receive on monthly or weekly basis for the services they render as employees of a particular organization. Indirect compensation commonly consists of employee benefits is non wages compensation provided to employees in addition to their normal wages or salaries.

- Direct financial compensation are of two(2) general types:

1) Base Pay is the basic compensation that an employee receives. Many organizations use two base pay categories, hourly and salaried, which are identified according to the way pay is distributed and the nature of the jobs. Base pay are includes:

    1. Wages are the most common means of payment based on time employees who are paid hourly, which are payments directly calculated on the amount of time worked.

    2. Salaries are people who are receive payments that are consistent from period to period despite the number of hours worked.

2) Incentive Pay is another type of direct pay is variable pay, which is compensation linked directly to performance accomplishments. The most common types of variable pay for most employees are:

1. Bonuses are paid based on individual, group or organizational performance results.

2. Commissions are payment based on the amount of sales an employee makes. Commission is usually based on a percentage of total sales, so the more sales made, the more money the employee takes home.

3. Stock options are the most common long term incentive, which either gives the executive free company stock, or allows him or her to purchase company stock at a reduced price for a period of time. These stocks become more valuable as the company improves financially, and therefore, ownership of stock is intended to encourage the executive to make the organization more profitable.

• Indirect financial compensation which is additional benefits such as:

1. Protection program is benefits paid to employees because of the danger in the work done in the workplace and outside the workplace. These program of benefits may include: health insurance, retirement pensions, free medical treatment, and first aid services.

2. Time off benefits. Although employees' does not work, he or she still get their rights as they work in full, for example: pregnancy leave, sick, paid holidays, and leave given by the company for another reason.

3. Facilities. Benefit programs intended to improve employee welfare. The program includes: a house, a vehicle, a working space, and a parking space.

b. Non Financial Compensation

Non financial compensation consists of the satisfaction that a person receives from the job itself or from the psychological and physical environment in which the person works, as: Interesting tasks, Job challenging, Responsibility, Recognition, Achievement, Company policies, Competent supervision, Congenial coworkers, Comfortable in the workplace.

b. Job Satisfaction

Every company wants employees' satisfaction. Performance without satisfaction will have less impact on the business results. Can be known an explanation of job satisfaction as follows:

A. Definition of Job Satisfaction

There are some opinions from the experts in finding relevant literature on job satisfaction, as follows:

According to Handoko (2014:193), job satisfaction is defined as the emotional state to which people like (satisfaction) or dislike (dissatisfaction) their jobs. Hasibuan (2011:202) stated that job satisfaction is a gratifying emotional attitude of an employee and the love for the job. This attitude reflected by work morale, discipline, and work performance and achievement.

Siagian (2006:295) stated that:

"Job satisfaction is a way someone's point of view, either a positive or negative nature of his job. Many factors to get attention in analyzing a person's job satisfaction. When a person has autonomy in his work or act, there are variations, contributions are important in the success of organizations and employees obtain feedback about the results of the work that it does, the question will be satisfied".

Wibowo (2011:78) stated that the job satisfaction as positive feelings about the work of someone who is the result of an evaluation of its characteristics. According to Sutrisno (2014:74), in fact, the job satisfaction is "feeling excited or happy worker in respect and execute his job. When someone is happy to work, then the person is satisfied with respect to his work ".

The opinions of some experts above, it can be concluded that job satisfaction are the individual feeling about how their job can fulfill their needs and expectations. The insight will be reflected in the work. If the feeling is positive, which means the job satisfaction is good, the work performance and attitude will be good, and so is the opposite.

B. Job Satisfaction Theory

Theories that are related to job satisfaction according to Wexley and Yukl (1992: 130) in As'ad (2008:104) are:

1) Discrepancy theory

According to Wexley and Yukl, satisfaction and dissatisfaction with some work aspects depend on discrepancies between what an individual expects to receive from a job, such as good pay and promotional opportunities, and what he or she actually receives. The amount that is demanded from job characteristics defines as the minimum amount that is needed to fulfill the available needs. An individual will be satisfied if there is no discrepancy between demand conditions and actual conditions. On the other hand, when expectations are greater than what is received, a person will be dissatisfied.

2) Equity theory

Theory of equity explains basic conditions of what income an employee thinks he or she deserves to get and what they actually get, as well as what income others deserve and are actually getting. The theory was developed by Adam and this theory is a variation from the social comparison theory. The main components from this theory are "input", "comparison person", "fairness" and "unfairness".

Input is all the valuable matters that are being contributed by the employees for the company such as education level, experience, skill, effort,

time. An outcome is something that is valued by employees. It is everything that is valuable that they get from their job such as: salary, wages, profit, status, awards and also a chance to be successful and a chance to express them.

Comparison person is another person who becomes a benchmark or the one set as a standard. A comparison person can be someone from the same company, another person from outside the company or their own self in the past; usually at the same level with the person that is being compared. According to this theory, every employee will compare their own input ratio with someone else's input ratio, if the results from the comparison are equal, therefore the employee will feel satisfied, and vice versa.

3) Two factors theory

It is a theory that was developed by Frederick Herzberg, which stated that job satisfaction and job dissatisfaction acted independently of each other. According to this theory, job characteristics can be divided into two categories; first is dissatisfies or hygiene factors, and the other is satisfiers or motivator. Hygiene factors include components like job security, salary, status. Hygiene factors usually comes from outside of the job itself or extrinsic such as company policies or supervisory practices. Motivators, such as task interesting, challenging work, achievement, recognition, and responsibility, give positive satisfaction to employees and come from intrinsic conditions of the job itself.

When motivator needs are fulfilled, the employee becomes satisfied; but if these factors are absent it does not always causing dissatisfaction. A certain amount from hygiene factor is needed to fulfill the biological and basic needs of the employee such as: security needs and social needs. If these needs are fulfilled the employee will not feel dissatisfied, but it does not mean the employee will be satisfied.

4) Expectancy Theory

According to Victor Vroom's expectancy theory, employee expectations can affect an individual's motivation. This theory suggests that people are motivated to work toward rewards that they want and they believe they have a reasonable chance of obtaining. Expectancy theory helps explain why some people do not work as hard as they can when their salaries are based purely on seniority. Expectancy theory does note that expectation varies from individual to individual. Employees therefore establish their own views in term of task difficulty and the value of the reward.

C. Factors Affecting Job Satisfaction

Generally, wages or salary is the major factors that affect job satisfaction. In a developing country like Indonesia, this statement could be true to certain levels of job satisfaction. But once someone has reached a higher level of living, wages or

salary are no longer become major factors to achieve job satisfaction. According

to Robbins (2008:149) factors that influenced job satisfaction are :

1) Challenging work
   Most employees prefer a job that can show their potential, and is a job that
   can offer many tasks, activities, freedom in doing the work, and feedback
   about how good they are doing. It will create motivation in them.
2) Appropriate rewards
   Most employees want a fair, appropriate, and acceptable reward system and
   promotion policy.
3) Supportive working condition
   A great working environment will make the employee feel comfortable and
   more enjoyable in doing their work. Experts say that employees prefer a
   physically safe working environment.
4) Supportive coworkers
   Most employees think that working is not only about money and
   achievement, but it is also to fulfill the need to socialize with each other.
   Friendly and supportive coworkers will increase job satisfaction of employee.
5) Compatibility between individuals and work
   People who have their personality type congruent with the job that they
   choose should realized that they have the right talent and skills to fulfilled the
   needs of their job.

Still related with factors that influence job satisfaction, according to Hasibuan

(2011:203), factors that influence job satisfaction are :

1) Fair and appropriate rewards

   The rewards of the employee receives should be appropriate and fair with the

   job being done and also appropriate with the ability and skill of the employee,

   otherwise the employee will think that they are being treated unfairly and no

   satisfaction occurs.

1) The right placement for the employee based on their skills and ability

   The company should match an employee's individual competencies with job

   requirements; it should best fit the required tasks. If the employee is

   wrongfully placed in the company by the management, and the job tasks does

not fit with the employee's skills and ability, the employee will feel depressed and become unproductive, which creates no job satisfaction in the self of the employee

2) Job difficulties level

Sometimes an employee will feel relax if he has to do a simple task in their job and sometimes an employee can also feel the pressure if he has to do difficult tasks. But it depend on the individual characteristic of the employee, some employees like simple tasks and there are others that like difficult jobs. That is why job difficulties level can affect job satisfaction.

3) Working condition and environment

A good working condition and environment will boost job satisfaction of employee. If an employee working in company that has a clean and comfortable environment, the employee will feel happy to do the work and that is when job satisfaction occurs.

4) Sufficient working equipment

If the company provides sufficient working tools for their employees to do the job, it will make the job easier to complete, and it will affect job.

5) The style of leadership

Job satisfaction of employee depends upon the leadership style of managers. As long as managers can implement the right leadership style to their employee, then then job satisfaction of employees can be created.

6) The variety of job tasks

Most employees do not like monotonous job tasks; they want a variation of job tasks so they will never get bored and they will feel satisfied and happy in doing their job tasks.

D. Indicators of Job Satisfaction

Indicators of job satisfaction is used to measure how satisfied the employees' to his work but basically satisfaction is difficult to define because it is not a sense of satisfaction that remains but can be influenced and changed from some force from both inside and outside of the workplace. According to Robbins (2010:149) there are five (5) factors that can be indicators of job satisfaction, among others:

• Satisfaction with Pay

Employees want pay system and promotion polices taht they perceive as being just, unambiguous, and in line with their expectation. When pay is seen as fair, based on job demands, individual skill level, and community pay standards, satisfaction is likely results.

• Satisfaction with Promotion

Employees seek fair promotion police and pratices. Promotion provide opportinituies for personal growth, more responsibilities, and increased social status. Individual who perceive that promotion decisions are made in fair and just manner, therefore, are likely to experience satisfaction from their jobs.

• Satisfaction with Supervision

Employee satisfaction increased when immediate supervisor is understanding and friendly, offers praise for good performance, listens to employees' opinions, and shows a personal interest in them.

- Satisfaction with Coworkers

People more get more out of work than merely money or tangible achievements. For most employees, work also fills the need for social interaction. Not surprisingly, therefore, having friendly and supportive coworkers leads to increased job satisfaction.

- Satisfaction with the Work Itself

People prefer jobs that give them opportunities to use their skill and abilities and offer a variety of tasks, freedom, and feedback on how well they're doing. These characteristic make work mentally challenging.

c. **Employees' Performance**

Employees' performance is influenced by various variables. Two of them are variable of compensation and job satisfaction. In detail about how employee performance within a company will be explained as follows:

1. **Definitions of Employees' Performance**

Many references are explained about employees' performance but the researcher concluded that employee is a person who works in an institution or company while performance is the achievement of a work. So, employee performance is all the result of a person during certain periods of work. In order to be more clear in the explanation about employees' performance, below are some definitions of employees' performance according to some experts:

According to Prawirosentono (2008: 2), "Employees' Performance is the work that can be accomplished by a person or organization group are in accordance with the authority and responsibilities of each in an effort to achieve

legally relevant organizational goals, not against the law and in accordance with moral and ethical ".

Mangkuprawira and Hubeis (2007:13) stated that "Employees' performance is a result of work both quality and quantity achieved by employees in performing their duties in accordance with the responsibilities given to them". Hasibuan (2009:34) stated that employees' performance is a working result that achieved by someone in doing assignments that given to him/her which is based on the ability, experience, willingness, and time. From some of the opinions above, it can be concluded that employees' performance is both quality and quantity achieved of working result by employees in doing assignments that given to them.

2. Factors affecting Employees' Performance

Employees' performance will determine the achievement of the vision and mission of the company. Therefore, the skills of employees are very important to improve performance. According to Gibson (2012:88) factors affecting performance are:

a) The individual variables including abilities and skill, background, and demographic.
   a) Abilities and Skills
      An ability is a trait (innate or learned) that permits a person to do something mental or physical. Skills are task related competencies, such as the skill to negotiate a merger or operate a computer or the skill to clearly communicate a group's mission and goals..
   b) Demographics
      Demographic classifications are gender and racial and cultural diversity.
b) The factors of psychological variables consists of perceptions, attitudes, personality, motivation, job satisfaction and job stress.
   a. Perceptions
      Perception is a cognitive process in helps individuals select, organize,store, and interpret stimuli into a meaningful and coherent picture of the world because each person gives his own meaning to stimuli, the different individuals "see" the same thing in different ways.

The way an employee sees a situation often has much greater meaning for understanding behavior than does the situation itself.

b. Attitudes

Attitudes are determinants of behavior because they're linked with perception, personality, and motivation. An   attitude   is a positive or negative feeling or mental state of readiness, learned and organized through experience, that exerts a specific influence on a person's response to people, objects, and situations.

c. Personality

Personality is influenced by hereditary, as well as cultural and social factors. The determinants shaping personality indicates that managers have little control over them. But no manager should conclude that personality is an unimportant factor in workplace behavior simply because it's formed outside the organization. An employee's behavior can't be understood without considering the concept of personality. In fact, personality is so interrelated with perception, attitudes, learning, and motivation that any attempt to understand behavior is grossly incomplete unless personality is considered.

d. Motivation

Motivation is an explanatory concept that we use to make sense out of the behaviors we observe.

e. Job satisfaction

Job satisfaction is an attitude that individuals have about their jobs. It results from their perceptions of their jobs, based on factors of the work environment, such as the supervisor's style, policies, and procedures, work group affiliation, working conditions, and fringe benefits.

f. Job stress

Stress means different things to different people. From a layperson's perspective, stress can be described as feeling tense, anxious, or worried. Job stress as an adaptive response, mediated by individual differences, that is a consequence of any action, situation, or event that places special demands on a person in workplace.

c) The factors of organization consists of leadership, reward system, conflicts, power, and organizational structure.

1) Leadership

Leadership is leaders exist within all organizati ons. The importance of effective leadership for obtaining individual, group, and organizational performance is so critical that there has been much effort to determine the causes of such leadership.

2) Reward system

One of the most powerful influences on individual performance is an organization's reward system. Management can use rewards to increase current employees' performance. It can also use rewards to attract skilled employees to the organization.

3) Conflict

Conflict is inevitable in organizations. However, because it can be both a positive and a negative force, management should not strive to eliminate all conflict, only that which has disruptive effects on the organization's efforts to achieve its goals.

4) Power

Power is the ability to get someone to do something you want done or to make things happen in the way you want them to happen.

5) Organizational structure

An organization's structure is the formal pattern of activities and interrelationships among the various subunits of the organization. The organizational structure consits of two important aspects, are: job design and organizational design. Job design refers to the process by which managers specify the contents, methods, and relationships of jobs to satisfy both organizational and individual requirements. Organizational design refers to the overall organizational structure. Organizational design have effort will create a new structure of tasks, authority, and interpersonal relationships that he believes will channel the behavior of individuals and groups toward improved quality performance.

3. Criteria for Employees' Performance

The Employees' performance criteria are factors of performance evaluation of a person, a team, and a unit of work. These factors are performance expectations that tried to be fulfilled by individuals and teams to achieve organizational strategy. According to Bernardin and Russell (1993:383) six(6) criteria are used to assess employees' performance as follows:

a. Quality. The degree to which the process or result of carrying out an activity approaches perfection, in term of either conforming to same ideal way of performing the activity or fulfilling the activity's intended purpose.

b. Quantity. The amount produced, expressed in such terms as rupiah values, number of units, or completed activity cycles.

c. Timeliness. The degree to which an activity is completed, or a result produced, at the earliest time desirable from the standpoints of both

coordinating with the outputs of others and maximizing the time available for other activities

d. Cost effectiveness. The degree to which the use of the organization's resources (e.g, human, monetary, technological, material) is maximized in the sense of getting the highest gain or reduction in loss from each unit or instance of use of resource.

e. Need for supervision. The degree to which a performer can carry out a job function without either having to request supervisory assistance or requiring supervisory intervention to prevent an adverse outcome.

f. Interpersonal impact. The degree to which a performer promotes feelings of self esteem, goodwill, and cooperation among coworkers and subordinates.

According to Mathis (2006 :378), indicators of employees' performance are:

1) Quality of Work (referring to the accuracy and the margin of error). Quality of work is meant here is the quality of work that refers to the completion of the task properly and in accordance with established procedures, the accuracy of the work or the margin of error to work, and perform certain tips to minimize the occurrence of errors work.

2) Quantity of Work (referring to amount of production or result). Quantity of Work is the resulting production can be shown in units of currency, number of units, or activities that the number of cycles completed.

3) Timeliness (refering to accuracy and adherence to work schedules as they have been assigned). Timeliness of work is completing the tasks or projects assigned and how the employees come on time when to go to work, come

home from work in accordance with a predetermined time, and disciplined in their working hours.

3) The Relationship between Variables

1. The relationship between Financial Compensation and Job Satisfaction

According to simamora (2006: 295), financial compensation consists of direct compensation and indirect compensation. Direct financial compensation includes payments obtained by a person in the form of salary or wages, and incentives. Indirect compensation also called allowances that all the financial rewards are not covered in direct compensation, include: health insurance and the facilities provided. The high salaries and bonuses from the company, usually it can affect on satisfied and dissatisfied with their jobs. Financial compensation is a basic need of employees used to find a survival job. Every employee in a company has a desire to earn salaries and wages in appropriate with their expectations. If these expectations are fulfilled, then the employee will always work optimally. According to vroom's expectation theory in As'ad (2008:104) that states employee expectations can affect an individual's motivation.

2. The relationship between Non Financial Compensation on Job Satisfaction

The non financial compensation such as tasks interesting, the relationship between coworker and supervisor is good, comfortable working environment, and others should be maintained in any company to satisfy and encourage the employees. Stress, boredom, workload, fatigue and overtime are the main factors

that increase job dissatisfaction. So, the company must be create the workplace is fun enhances the job satisfaction because it will make employees be disciplined and have the good of moral work. This statement is supported on the results of research by Handayaningrum (2016) showed that working environment and job characteristics has not significant effect on job satisfaction.

3. **The relationship between Financial Compensation on Employees' Performance**

Some employee hopes to get money is the only reason to work. While, the employee have good skill, it is important assets and major foundations that should exist in the company, then the company must memiliki upaya to increase employees' performance. One of effort to increase employees' performance is granting compensation. According to Simamora (2004:441) in Sopiah (2013) stated that compensation in the form of financial is important for the employees, because with the compensation they can directly fulfil their needs. The company must be able to make a good financial compensation because if employee feel like the sacrifices they are not in accordance with the compensation obtained. So that, employees inclined lazy to work. Therefore, if employee to do a good job, then it is certain the company's performance is also good.

4. **The relationship between Non Financial Compensation on Employees' Performance**

The company in an effort to increase employees' performance, the company provides effective compensation. Effective compensation is meant here is benefits can be felt by employees and can improve their performance. Besides financial

compensation, the company also provides non financial compensation as supporting an increase in their performance. Non financial compensation is rewards in the form of satisfaction of someone who obtained from the job itself and working environment either physically or psychologically where the person works. Which is supported on the esearch suggestion of research by Minarsih (2015) showed that working environment of temperature in workplace should be increased because it will have an impact on employees' performance. So, this type of compensation will provide the satisfaction level of employees because the performance has been appreciated by the company. Granting compensation will provide encouragement of employee to achieve the target work that has been determined

5. The relationship between Job Satisfaction and Employees' Performance

Many factors can affect job satisfaction of employees, for example, compensation and working environment. Level of job satisfaction is one sign that the company has been able to manage employees within the company has been good. Employees with high levels of job satisfaction will be able to work well without any pressure. Employees who are satisfied with the work environment and the compensation system that the company has implemented. So, employees will try to work with the maximum and improve its performance. Which is supported on the results of research by Yudhistira (2016) showed that compensation has a significant effect on job satisfaction.

6. The relationship between Financial Compensation on Employees' Performance through Job Satisfaction

Employees' performance of work in accordance or more than the standards set, it will be given a boost by the company. It can be given compensation because it has an effect to increase employees' performance on their work . If financial compensation received by employees is getting bigger, then employees' performance will be higher. Conversely, if the financial compensation received by employees is getting low, then employees' performance will also be low. The implementation of the compensation system is fair and good, it will hopefully be able to increase of boosting employees' performance.

According to Hasibuan (2010: 122),compensation program should be considered with the principle of fair, reasonable and in accordence with the labor law in force. The principle of fairness in compensation must be considered for compensation provided to stimulate motivation and job satisfaction. If the employee feels compensated unfairly, then the employee will limit or lower employees' performance and prefer the employee will leave from the company. Which is supported on the results of research by Mathis and Jackson (2000) in sopiah (2013) stated that one way used to improve the performance, to motivate and to increase job satisfaction of employees is granting compensation.

7. The relationship between Non Financial Compensation on Employees' Performance through Job Satisfaction

Every company must create job and working environment in appropriate dan in adequate, bacause job and working always affect on job satisfaction and

employee's performance. Employee will satisfied and increase performance, when job in appropriate with expectation and working environment are clean, comfortable, and adequate. If employees satisfied, they are more likely to work well together. According to Sutrisno (2014:74), the job satisfaction is feeling excited or happy worker in respect and execute his job. When someone is happy to work, then the person is satisfied with respect to his work .

4) **Research Conceptual Model**

According to Sekaran (2003: 103) in Sugiyono (2011: 60), The analytical framework is a conceptual models of how theories relate to various factors that have been identified as an important issue. The concept in this research assumes that the job satisfaction of employees is determined by the compensation received. The compensation given by the company will create the employees' satisfied and dissatisfied. The employees' dissatisfied psychologically affect a decreased employee morale in organization. The conceptual models of this research can be seen in Figure 3. it shows that illustrates the relationship between the independent variable (X) with an intervening variable (Z) and the dependent variable (Y). The conceptual model can be described as follows:
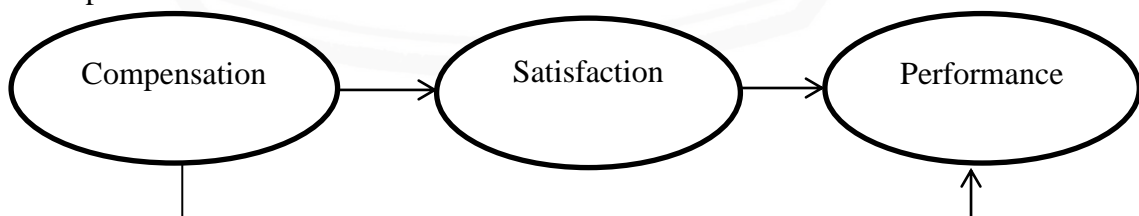
Figure 3. Research Conceptual Model
Source: Data processed by Autor on August 07, 2016

Explanation:

a) Compensation (X) consists of Financial compensation (X1) and Non financial compensation (X2) as Independent Variable

b) Satisfaction (Z) in here it means Job Satisfaction (Z1) as Intervening Variable.

c) Performance (Y) in here it means Employees' Performance (Y1) as Dependent Variable.

5) **Research Hyphotesis Model**

According to Sugiyono (2011: 64), The hypothesis is a temporary answer to the formulation of research problems, and formulation of the problem has been expressed in the form of sentence statement. He said to be temporary because new answers given by the relevant theory is not based on empirical facts. In this research, the hypothesis model can be illustrated as follows:
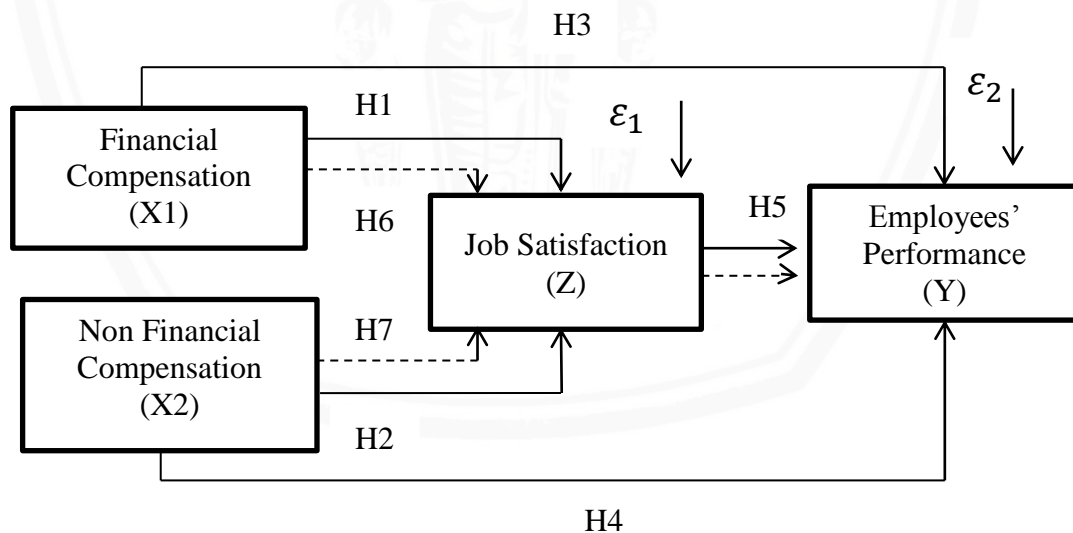
Figure 4. Research Hyphotesis Model
Source: Data processed by Autor on August 07, 2016

Explanation :

───────── : Direct effect

- - - - - - - - - : Indirect effect

Based on the concept model that continued on a hypothesis model, then this research hypothesis as follows:

H1 : There is an effect of financial compensation on job satisfaction.

H2 : There is an effect of non financial compensation on job satisfaction

H3 :There is an effect of financial compensation on employees' performance.

H4 :There is an effect of non financial compensation on employees' performance.

H5 : There is an effect of job satisfaction on employees' performance.

H6 :There is indirect effect of financial compensation on employees' performance through job satisfaction.

H7 :There is indirect effect of non financial compensation on employees' performance through job satisfaction.

CHAPTER III

RESEARCH METHOD

This chapter explains about the type of research, research locations, and variables measurement, population and sample, types and sources of data, data collection techniques, and also data analysis used in this research.

A. Types of Research

The researcher uses an explanatory research with quantitative approach. According to Singarimbun and Effendi (2008:5), explanatory research is research that describes causal relationships between variables through hypothesis testing. Therefore, explanatory research is a research used to test hypotheses about the relationship between variables (causal relationship). The main characteristic of quantitative approach is that the research data can be statistically computed. According to Arikunto (2006:12) quantitative approach is an approach that demands to use the numeric, begin from collection of the data, interpretation of data, presentation of data and also the result. In addition, in order to get good understanding, the result of the researcher is better to add table, graphic, picture or other presence. This research known to describe the effect of variables tested using statistical testing.

B. Research Location

This research was conducted in PT Citra Perdana Kendedes. The location in Jl. Bunga Merak No. 2, Jatimulyo, Lowokwaru, Malang, East Java Province. The reasons for selecting this location because PT Citra Perdana Kendedes is one the first taxi business in malang city before another taxi business grew in Malang City. The researcher interested and suspected this company have a good employees' performance because PT Citra Perdana Kendedes always requires the maximum performance from employees to improve the quality of Taxi Citra in everyday. To achieve it, the employees needs a effort and boost from team leader, for example by granting compensation. Therefore, the researcher want to examine employees of Taxi Citra feels satisfied or dissatisfied with granting compensation of Taxi Citra.

C. Concept, Research Variables, Operational Definition and Measurement Scale

1. Concept

The researcher use the concept to describe precisely the phenomenon that is going to be observed. According to Singarimbun and Effendi (2008: 34) the role of concept is very important because concept connects theory with observation between abstract and reality. Therefore, the concept of this research are:

a. Compensation

Compensation is all forms of consideration given by a company in exchange for service rendered by employees. Compensation is an important factor affecting how and why people choose to work at one organization over others. Employers must be reasonably competitive with several types of compensation in order to hire, keep, and reward performance of individuals in the organization.

b.   Satisfaction

Satisfaction in here means job satisfaction refers to the positive attitudes and positive feelings employees' regarding their jobs.

c.   Performance

Performance in here means employees' performance it is the level of a person executes their job duties and responsibilities well.

2.   Research Variables

According to Creswell (2012:112), a variable is a characteristic or attribute of an individual or an organization that (a) researchers can measure or observe and (b) varies among individuals or organization studied. There are three kinds of variables in this research, they are independent, intervening and dependent variables. Creswell (2012:115-116) stated that a dependent variable is an attribute or characteristic that is dependent on or influenced by the independent variable. An independent variable is an attribute or characteristic that influences or affects an outcome or dependent variable. According to Tuckman (1988) in sugiyono (2011:61) intervening variables are the variables that influence the relationship between the theoretically independent and variable dependent variable with a

relationship that is not directly and can't be observed and measured. So, the independent variable in this research is compensation(X), the intervening variable in this research is the job satisfaction(Z). and the dependent variable of this research is employees' performance(Y).

3. Operational Definition

Operational definition is part of research or methodology that defines the constructs in terms of how they will be measured emirically (Bhattacherjee,2012:20). The operational definition describes how the variables used in this research are meausured, it can be said as the elaboration of variables making it easiernto show the data retrieval tool which is suitable for use . The operational definitions of variables in this research are:

a. Financial Compensation (X1)

Financial Compensation is the money directly paid to employees in exchange for their employees and a benefit given to employees that has financial value, but is not a direct monetary payment. The compensation PT Citra Perdana Kendedes in are in the forms of wages, bonuses, and benefits. Indicators and items of compensation according to Rivai (2011: 471) as follows:

1) Direct Financial Compensation

   a) The amount of salary in accordance with the minimum wage regional

   b) The amount of salary in accordance with a period of work

   c) The amount of salary in accordance with the level of education

   d) The amount of salary in accordance to the workload

   e) Overtime wages in accordance with overtime hours

  f) Overtime wages in accordance with the company regulations and The Decree of Ministry of Manpower and Transmigration Republic of Indonesia.

2) Indirect Financial Compensation

  a) Providing health insurance for employee and family

  b) Providing religious holiday(THR) allowance every year

  c) Providing days off for public holiday and leaves

  d) Providing facilities that support for the work (AC, TV, Radio)

b. Non Financial Compensation (X2)

  Non financial compensation doesn't have any monetary value,but, it involves the employees' satisfaction that receives his job and his working environment. According to Simamora (2006: 444) non financial compensation is divided into two variables, which are:

1) Job

  a) Tasks interesting in his/her work

  b) Responsibility in his/her work

  c) Achievement in his / her performance

2) Working Environment

  a) Comfortable in the workplace

  b) Supervisor is someone who is competent in the performance

  c) Coworkers and employee is never involved in the conflict

c. Job Satisfaction (Z1)

Job satisfaction is a positive attitudes and positive feelings employees' regarding their jobs. Indicators and items of job satisfaction as follows:

a) Satisfaction with Pay

    a) Satisfaction of compensation system

    b) Satisfaction of appropriate compensation

    c) Satisfaction of the timely compensation

b) Satisfaction with Work Itself

    a) Satisfaction of task interesting

    b) Satisfaction of responsibility in the completion of work

    c) Satisfaction of achievement of work

c) Satisfaction with Supervision

    a) Communication with supervisor

    b) Motivation from supervisor

    c) Ideas and suggestions submitted by employees

d) Satisfaction with coworkers

    a) Coworkers support

    b) Help from a coworkers

    c) Cooperation with coworkers

d. Employees' performance (Y1)

Employees' performance is defined as whether an employee executes their job duties and responsibilities well. According to mathis (2006 :378), Indicators and items of compensation as follows:

1) Quality of work

The following indicator appears several items those are:

a) Employee have been completed the tasks of work in accordance with the standard set

b) Employee have been completed the tasks of work with accurately

c) Employee have been completed the tasks of work optimally

2) Quantity of work

The following indicator appears several items those are:

a) Employee could achieved the target

b) Employee could achieved greater than the target set

c) Employee could improved the performance from time to time

3) Timeliness

The following indicator appears several items those are:

1. Employee uses the time effectively

2. Employee have been completed the tasks of work on time

3. Employee have been completed the tasks of work faster than to the time set

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The operational definitions are presented in detail in Table 2

Table 2. Operational Definition of Variables

Concept	Variable	Indicator	Item
Compensation. Simamora (2006:443)	Financial Compensation (X1)	Direct Finacial Compensation (X1.1)	1. The amount of salary in accordance with the minimum wage regional 2. The amount of salary in accordance with a period of work 3. The amount of salary in accordance with the level of education 4. The amount of salary in accordance to the workload 5. Overtime wages in accordance with overtime hours 6. Overtime wages in accordance with the company regulations and The Decree of Ministry of Manpower And Transmigration Republic of Indonesia .
		Indirect Finacial Compensation (X1.2)	1. Providing health insurance for employee and family 2. Providing religious holiday(THR) allowance every year 3. Providing day off for public holiday and leaves. 4. Providing facilities that support for the work (AC, TV, Radio)
	Non Financial Compensation (X2)	Job (X2.1)	1. Tasks interesting in his/her work 2. Responsibility in his/her work 3. Achievement in his/her performance

Continued from previous table 2

		Working Environment (X2.2)	1. Comfortable in the workplace 2. Supervisor is someone who is competent in the performance 4. Coworkers and employee is never involved in the conflict
		Satisfaction with Pay(Z1.1)	1. Compensation system 2. Appropriate compensation 3. The timely compensation
Satisfaction. Robbins (2010, p.149)	Job Satisfaction (Z1)	Satisfaction with Work Itself (Z1.2)	1. Satisfaction of task interesting 2. Satisfaction of responsibility in the completion of work 3. Satisfaction of achievement of work
		Satisfaction with Supervision (Z1.3)	1. Communication with supervisor 2. Motivation from supervisor 3. Ideas and suggestions submitted by employees
		Satisfaction with Coworkers (Z1.4)	1. Coworkers support 2. Help from a coworkers 3. Cooperation with coworkers
Performance Mathis (2006 :378)	Employees' Performance (Y1)	Quality of work (Y1.1)	1. Employee have been completed the tasks of work in accordance with the standard set 2. Employee have been completed the tasks of work with accurately 3. Employee have been completed the tasks of work optimally

Continued from previous table 2

		Quantity of work (Y1.2)	1. Employee could achieved the target 2. Employee could achieved greater than the target set 3. Employee could improved the performance from time to time
		Timeliness (Y1.3)	1. Employee uses the time effectively 2. Employee have been completed the tasks of work on time 3. Employee have been completed the tasks of work faster than to the time set

Source: Data processed by autor on August 15, 2016

4. Measurement Scale

Scale is instrument of accesion or a mecanism to distinguish the individual in term of related interest are studied. The measurement in this research use Likert scale.According to Sugiyono (2008:93) Likert scale used to measure attitudes, opinions, and perception of a personor group of social phenomenon. With this Likert scale, respondents are asked whether, and how strongly, they agree or disagree to each question with the alternative choice of five answers from strongly agree to strongly disagree. The range of Likert Scale in this research as follows:

Table 3. Likert scale Score

Respondents answer	Score
Strongly Agree (SA)	5
Agree (S)	4
Neutral(N)	3
Disagree (D)	2
StronglyDisagree (SD)	1

Source: Sugiyono(2010 : 80).

D. Population and Sample

1. Population

According to Arikunto (2010:173), Population is total member of research subject. Meanwhile, according to Sugiyono (2008: 80) population is generalization region consisting of object or subject that have quality and specific characteristic defined by the researchers to be learned and then drowned the conclusions. The population of this research was all permanent employees of PT Citra Perdana Kendedes. There are 56 permanent employees. The population of the research was described in table 4.

Table 4. Population of research

No.	The department of work	The number of permanent employees
1.	Manager	1
2.	Secretary	1
3.	Head of public relations department	1
4.	Head of operations department	1
5.	Staff operations	3
6.	Telephone operator	16
7.	Head of Human Resource department	1
8.	Staff Human Resources	1
9.	Housekeeping staff	2
10.	Head of finance department	1
11.	Cashier	3
12.	Warehouse Coordinator	4
13.	Warehouse Staff	4
14.	Head of technical department	1
15.	Mechanic	8
16.	Body Repair	2
16.	Oilman	1
17.	Security guard	4 →-2
18.	IT	1
	Total	56 →54

Source: PT Citra Kendedes Perdana(2017)

Table 4 shows population of this research with the number of permanent employees are 56 person become 54 person minus 2 persons because they are new security guard.

2. Sample

According to Arikunto (2010: 174), Sample is part of the number and characteristics possessed by the population. The sampling technique that the researcher use is non probality sampling techniques, i.e. saturated sampling or census sampling. Saturated sampling is a technique where all population members were appraised. According to Sugiyono (2013:85), other terminology for saturated sampling is census, where every member of population turned out to be sample. This is often done when the population is relatively small, less than 100 people. In this research, samples were permanent employees, with total respondents are 54 persons.

E. Data Collection Technique

The data collection technique intended to simplify researchers in collecting data or find information. There are several techniques of data collection this study as follows:

1. Sources of Data

In this research both primary and secondary data were used as methods of data collection. According to Kothari (2004) in Bushiri(2014:30) , Primary data are those data which have been collected for the first time such as questionnaire

while secondary data are those data that has been collected by someone else and exist somewhere. Data collection techniques in this study are:

a. Primary Data

Primary data is original and collected for the first time by the researcher. It is gathered through questionnaire. By using primary data as the method, the researcher is collect data during the course of doing experiment in experimental research said Kothari (2004) in Bushiri(2014:32). In this research data was gathered through questionnaire to the respondents. Primary data were obtained from 54 permanent employees of PT Perdana Citra Kendedes.

b. Secondary Data

Secondary data are those data that are already available and were collected from secondary sources of data such as journals, books, newspapers, websites, publications and other documents available in libraries including research reports from distinguished academicians said Kothari (2004) in Bushiri(2014:32). In this research secondary data collected by going through various documents like books, journals, websites which are relevant to the theme of the study for the purpose of gathering information. The researcher also obtained data on the organization's history, vision, mission and core values of the organization, the job description, as well as the organizational structure of a document owned by PT Citra Perdana Kendedes.

2. Data Collection Method

The data were collected by questionnaires and documentation, namely:

a. Questionnaire

According to Kothari (2004) in Bushiri(2014:33), a questionnaire is a method of collecting data which uses a set of questions for collecting data. In this method data are collected with the help of questions. Through this method, selected respondents of this study had to answer questions on their own and bring back to the researcher. The collection of data by distributing a questionnaire containing a questions to 54 respondents.

b. Documentation

Documentation is method of data collection by recording company documents about the information related to the problems examined, for example, the organization's history, organizational structure and rules relating to the research, the data of permanent employees of PT Citra Perdana Kendedes.

3. Research Instrument

According to Arikunto (2006: 149) research instruments are tools used by researcher in data collection for research activities to become systematic. In this research, the research instruments used were:

a. Questionnaire

One of the instrument to collect data in this research was a questionnaire compiled by the theoretical lattice in the form of Likert scale. Form of the questionnaire used is in closed form in which respondents were asked to choose one among some of alternative answers. Likert scale consists of a set of questions (items) evaluation of the scale of owned objects. Each question

or statement made in the scale varies from one study to another study, depending on how much the characteristic attitude of the objects that are relevant to the research.

b. Documentation

Data collected method by the tools used to document the notes related to the research problem, namely in the form of stationery manual and electronic tools.

F. Validity and Reliability Test

Before the research instrument was given to employees, the validity and reliability test of the items were estimated first through try out to know that the degree to which a test showed consistent results when administered to employees.

1. Validity Test

The validity is the most important idea to consider when preparing or selecting an instrument for use. According to Sugiyono(2014:203), Validity is showing the extent to wich a measurement instrument measure what it is supposed to be measured. Arikunto (2007:170) stated that the questionnaire is valid, if the statement on questionnaire able to express something that is measured by the questionnaire. To determine the validity, this reserach using Pearson product moment correlation technique to test validity of the instrument. Nurochman(2012) noted the minimum number of requirement to be considered valid is if the score of Correlation Coefficient is ≥ 0.3.

2. Reliability Test

According to Ghozali (2011:47), Reliability is a tool to measure a questionnaire which is an indicator of the variables. Ridwan and Kuncoro (2012:220) stated that reliability is the consitency of the result of an instrument. Testing the reability instrument is conducted by correlating the scores between items in this research instrument. Instrument realible as a data collection tool, if give the results of similiar size to the symptoms at the different times. To measure the degree of for reliability in this research is Cronbach's Alpha. According to Ghozali (2011:48), an intsrument is reliable if having Cronbach's Alpha Coefficient $\geq$ 0.6.

3. Result of Validity and Reability Testing

a. Result of Validity Testing

Validity is neede in this research, especially those using questionnaires to obtain data. Validity testing indtended to determined the validity of concerns about the validity of understanding between the concept and empirical reality. Validity teting is a measure that indaicate the levels of validity of an instrument. An instrument considered valid if it is able to measure what it want to meausre the data of the data of the variables studied appopriately. High and low validity of the instrument indicates the extent to which the data collected are not deviate from the description of the variable in question.

Validity testing can be done by correlating each variable with total variable by using the correlation(r) product moment. Testing the validity of which is conducted through the IBM SPSS Statistics 21 program by using a product

moment correlation produces the value of each item statement with the overall

score of item question and for more details presented in the following table:

Table 5 Validity Testing Result

Variables	Items	Correlation Coefficient	Sig.	Explanation
Financial Compensation (X1)	X1.1	0. 419	0.002	Valid
	X1.2	0. 434	0.001	Valid
	X1.3	0.579	0.000	Valid
	X1.4	0.624	0.000	Valid
	X1.5	0.771	0.000	Valid
	X1.6	0. 726	0.000	Valid
	X1.7	0. 526	0.000	Valid
	X1.8	0. 543	0.000	Valid
	X1.9	0. 651	0.000	Valid
	X1.10	0. 628	0.000	Valid
Non Financial Compensation (X2)	X2.1	0. 585	0.000	Valid
	X2.2	0. 674	0.000	Valid
	X2.3	0. 674	0.000	Valid
	X2.4	0. 644	0.000	Valid
	X2.5	0. 678	0.000	Valid
	X2.6	0. 623	0.000	Valid
Job Satisfaction (Z)	Z1.1	0. 594	0.000	Valid
	Z1.2	0. 595	0.000	Valid
	Z1.3	0. 607	0.000	Valid
	Z1.4	0. 666	0.000	Valid
	Z1.5	0. 654	0.000	Valid
	Z1.6	0. 596	0.000	Valid
	Z1.7	0. 563	0.000	Valid
	Z1.8	0. 705	0.000	Valid
	Z1.9	0. 487	0.000	Valid
	Z1.10	0. 515	0.000	Valid
	Z1.11	0. 453	0.001	Valid
	Z1.12	0. 448	0.001	Valid
Employees' Performance (Y)	Y1.1	0. 641	0.000	Valid
	Y1.2	0. 568	0.000	Valid
	Y 1.3	0. 708	0.000	Valid
	Y 1.4	0. 739	0.000	Valid
	Y 1.5	0. 626	0.000	Valid
	Y 1.6	0. 628	0.000	Valid
	Y 1.7	0. 798	0.000	Valid
	Y 1.8	0. 587	0.000	Valid
	Y 1.9	0. 428	0.001	Valid

Source: Data Processed by Author in December 14, 2017

Based on the table 5 can be seen that value of the correlation coefficient for all item questions with a total score items have a significance level of smaller than or equal to 0.3, then the item in this research instrument is valid.

 b. Result of Reliability Testing

Realibility test shows the level of stability, constancy, and accuracy of measuring instrument or test used to determine the extent to which relatively consistent measurements when performaed repeated measurements. This test is used to determine the extent to which a person answer consistent.

Table 6 Reliability Testing Result

No.	Variables	Cronbach's Alpha Coefficient	Explanation
1	Financial Compensation (X1)	0.764	Reliable
2	Non Financial Compensation (X2)	0.933	Reliable
3	Job Satisfaction (Z)	0.807	Reliable
4	Employees' Performance (Y)	0.815	Reliable

Source: Data Processed by Author in December 14, 2017

From the table 6, known that the value of Cronbach's Alpha for all variables greater than 0,6. It can be concluded taht the items in this research are reliable.

G. Data Analysis

Acording to Sugiyono (2010:335) data analysis is sistematic process to find and organize the data. Singarimbun (2008: 263) explained that quantitative data analysis is a simplification process into the form which easy to understood and interpreted. Data collection and data analysis is processed using a specific statistical techniques or statistical methods. Quantitative data analysis in this research is using the steps as follows:

1. **Descriptive Statistical Analysis**

Descriptive statistical analysis is a description of the subject of a research based on data from the variables collected. According to Sugiyono (2008:206), Descriptive statistical analysis is a statistic used to analyze the data by describing or portraying the collected data as it is without intending to make conclusion that is applicable to the public or generalization. Usually, the measure used in describing the data distribution is a frequency table, the central tendency, and others.

2. **Inferensial Statistical Analysis**

According to Sugiyono (2008:209) inferential analysis is a research method that analyzes the sample data and makes generalizations (enacted in general) in the population. The inferential analysis associated with testing the relationship between independent variables and the dependent variable. This analysis includes:

a. **Path Analysis**

Analysis tool used to test the hyphothesis analysis. According to Sugiyono (2011:297) path analysis is used to delineate and test the model of the relationship between variables in the form of causation (not a form of interactive relationship). Measures undertaken in path analysis in this study are as follows:

1) Calculating the path coefficient based on the regression coefficients.

Basically the path coefficients are a unstandardized or standardized regression coefficients. The mediational model in this research can be estimated by multiple regression through SPSS program and Sobel test because this research there is intervening variable. Unstandardized path coefficient is used to describe

direct effect and indirect effect between variables. Path coefficients called or known as Beta coefficients. After found that, the determine of *p-values* of hypothesis mediation can be done by procedure developed by Sobel (1982) known as Sobel test with the formula:

$$Zvalue = \frac{ab}{\sqrt{b^2\ SEa^2)+(a^2\ SEb^2)}}$$

Description:
a = Unstandardized regression coefficient for the association between independent variables and mediator.
SEa = standard error of a.
b = Unstandardized regression coefficient for the association between mediator and dependent variables
SEb = standard error of b.

2) Make a path diagram based on the existing relationship between variables in the model.
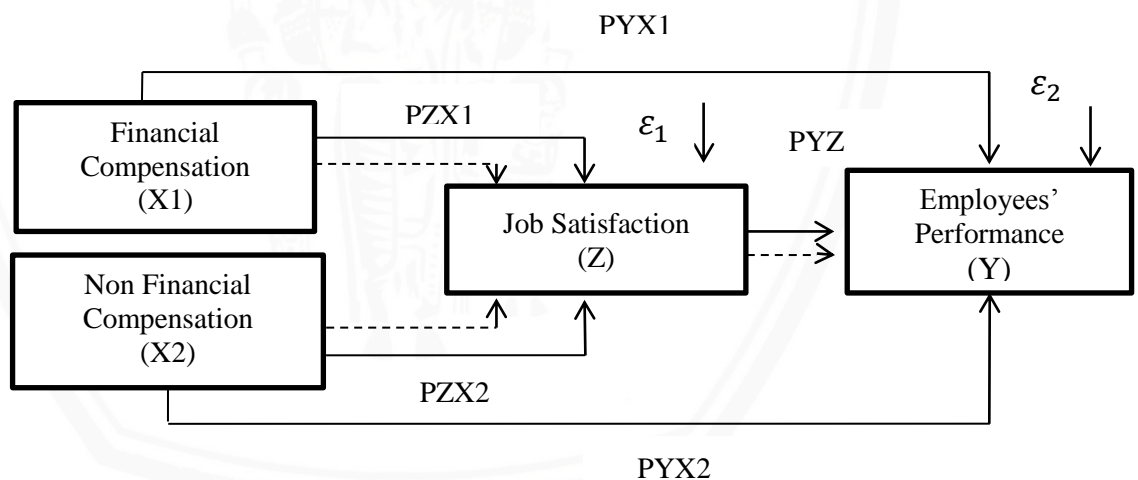
Figure 5. The diagram of relationships between variables
Source: Data processed by Autor on August 07, 2016

3) Creating Structural Equation

The structural equation showing the causative relationship between variables of the pattern above is as follows:

Sub-Structure 1: Z = PZX1 + PZX2 + ε1

Sub-Structure 2: Y= PYX1 + PYX2 + PYZ + ε2

Description:
X1= Financial Compensation
X2 = Non Financial Compensation
Z = Job Satisfaction
Y = Employees' Performance
ε1 = Residual or variables affecting Z but are not discussed in this research.
ε2 = Residual or variables affecting Y but are not discussed in this research.

b. Hypothesis Testing(T test)

Hypothesis testing is done statiscally by looking at the significance testfrom independent variable(X1 and X2) to the dependent variable (Y) with the intervening variable(Z). The signifance level of the test which is denoted α(alpha) that can be tolerated in this research was 0.05 (α = 5%). The hypothesis to be tested is:

H0 : there is no effect of independent variables on the dependent variable

Ha : there is an effect of independent variables on the dependent variable

Hyphothesis testing are handy t-test in statistic when the reseacher to see the effect of partially between independent and dependen variables. The criteria of partial test(t-test) are:

1. Sig. value ≥ 0.05, then null hypothesis (H0) is accepted and Ha is rejected. This means there is no effect of independent variables on dependent variable.

2. Sig. Value ≤ 0.05, then the null hypothesis (H0) is rejected and Ha is accepted. This means there is an effect of independent variables on dependent variable.

CHAPTER IV

RESULTS AND DISCUSSION

A. General description of the company

1. History The establishment of PT Citra Perdana Kendedes

PT Citra Perdana Kendedes founded in Malang on 3 October 1990 by Mr. Gunawan Chondro (Commissioner), Mr. Ade Yulimar Suherman (President) and Drs. Rudy Haryanto (Director) before Notary SH, Pramu Haryono named PT Citra Perdana Top Kendedes was establish at Jl. Jenderal Sutoyo No.60, while the garage is located in the village of Karangploso, Malang District by cooperating with national transportation company PT Centris Multi Persada Pertama in Bandung.

On 30 December 1991, PT Citra Perdana Kendedes launch vehicle Nissan Sunny 1991 were 60 units to serve the user gradually metered taxi services in poor urban areas. On 4 December 1992, the office moved at Jl. Jakarta No.62 Malang City, then 40 units of cab types of Mazda MR 90 brought in order to improve services to customers, the fleet of 100 units.

On 22 February 1994 before Notary Yuliani, SH change the name of PT Citra Kendedes Utama become PT Citra Perdana Kendedes, and on 24 September 2008 before Notary Nurul Ramadianti, SH changes in shareholders Drs. Educate Rusdianto (Commissioner) and Drs. Rudy Haryanto (Director).

PT Citra Perdana Kendedes under the auspices of "The Citra Kendedes Group". Before plunging into the general transport business, Citra Kendedes

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Group has businesses engaged in contracting and entertainmnet, until finally Citra
Kendedes Group decided to set up taxi services under the name PT Citra Perdana
Kendedes or better known as "Taxi Citra".

PT Citra Perdana Kendedes make the turn every fleet that have been damaged
or are not eligible to run. On 1996, PT Citra Perdana Kendedes replace the Mazda
MR with its new fleet of Nissan Sunny B-13 amounted to 40 units. 2001 adds a
new fleet using 26 units Toyota Soluna. In 2013, PT Citra Perdana Kendedes able
to be in fight for taxi business in the Malang city, then PT Citra Perdana Kendedes
launched Toyota New Avanza taxi fleet total 20 units.

On 2015, PT Citra Perdana Kendedes as a transportation service that was first
using minibus taxi fleet with this type at Malang City and even the first time in
East Java. This year PT Citra Perdana Kendedes use Zusuki with 29 units of
Ertiga, Toyota Innova (premium) total 34 units, Toyota Limo amounted 77 units,
and 10 units of Toyota Vios. At this time PT Citra Perdana Kendedes have a total
fleet of 180 units and has branches in the town of Sidoarjo and the city of Batu.

2. **Vision and mission of PT Citra Perdana Kendedes**

    a.   Vision

        Taxi Citra well known into a friendly taxi cab, inexpensive, and
        beneficial to society.

    b.   Mission

        Metered base taxi cab providing services for Malang city.

2) Organizational planning

3) Funding organization

4) Giver directives on employees

b. Head of the division of public relations

Duties and responsibilities :

1) Improving working relationships with other companies

2) Make observations about the transport that the public interest

c. Head of the division operation

Duties and responsibilities:

1) Overseeing the operations of the company

2) Organize and plan the company's operational policies

3) Responsible to the director about the way companies

4) Evaluating the success of development policy opersioanal companies

5) Implement and be responsible for the implementation of the tasks assigned by the director.

d. Operating staff

Implement and be responsible for the implementation of the tasks assigned by the head of the division operation.

e. Coordinator operator

Duties and responsibilities :

1) Supervise their nets, acceptance of orders by phone

2) Guide and give a direction to the operator

f. Secretary

Duties and responsibilities :

1) Set the director of the daily work schedule

2) Checking incoming mail to director

3) Take care of all the needs for a meeting the chief executive.

g. Head of the division personnel and general

Duties and responsibilities :

1) Plan, coordinate and direct the employment complaints process.

2) Take care of the problems related to employment in accordance with labor laws.

3) Provide direction and guidance to employees who berakaitan the head of the division of tasks and responsibilities. Personnel and general

4) Draw up rules and regulations to govern the implementation dang daily tasks in the company's operations.

5) Coordinating the activities of subordinates in the implementation of the general as well as the needs of the company's inventory.

6) Resolving the problem and as a mediator in any disputes with employees or driver.

7) Implement Askes and Jamsostek for employees and drivers

8) Implement the compensation, leave, and bonuses for employees and drivers.

h. Personnel and general administration

Duties and responsibilities :

1) Conducting recap attendance attendance amount of overtime employees

2) Inspect and supervise the completeness and needs of goods in the warehouse.

i. Housekeeping staff

Duties and responsibilities :

1) Carry out the duties and responsibilities given by the head of the division. Personnel and general

2) Maintain environmental hygiene companies

j. Head of the division finance

Duties and responsibilities :

1) Checking the driver's recapitulation of daily deposit between physical receipt for the money received by the cashier

2) Authority to spend money according the company's operational activities

k. Cashier

Duties and responsibilities :

1) Accept deposits driver based on daily activities

2) Make reports of receivables less deposit and claim the driver.

l. Warehouse coordinator

Duties and responsibilities :

1) Controlling the acceptance and use of spare parts in accordance with the procedure

2) Receiving and checking the spare parts delivered by suppliers.

m. Head of the division technique

Duties and responsibilities :

1) Set the machine control cab

2) Nurture and guide the technical staff to do the job

n. Security

Duties and responsibilities :

1) Maintaining the security of personal, material and region

2) Helping taxi operating procedures

4. Days and hours of work for employees of PT Citra Perdana Kendedes

Employees of PT. Citra Perdana Malang Kendedes numbered 56 people. PT Citra Perdana Kendedes Malang is available to customer service with 24 hours a day. Employees were divided into 2 groups such as the shift and non shift.

a. Non shift work (office employees) usually worked between 08:00 WIB (Western Indonesian Time) and 16:00 WIB, Monday to Saturday inclusive.

b. Shift work have to worked every day (technical personnel, mechanic, operator and security). The 24 hour period is divided into three shifts:

First shift, this shift often occurs from either 07:00 WIB to either 15:00 WIB for eight hour shifts. Second shift, this shift often occurs from either 15:00 WIB to either 23:00 WIB for eight hour shifts . Third shift, graveyard shift, his shift often occurs from either 23:00 WIB to either 07:00 WIB for eight hour shifts.

5. Compensation system of PT Citra Perdana Kendedes

Basically, compensation system of PT Citra Perdana Kendedes is same as the compensation system in other companies, it's just different the time and in the

amount of granted compensation. The following are the time and in the amount of granted compensation for permanent employees, namely:

a. Salary

    1) Minimum wage is prevailed by the existing Government Regulations regarding Minimum Wage. The Provincial Government of East Java has set the Minimum Wage of East Java Province in 2017, the Minimum Wage of Kota Malang in 2017 is Rp. 2.272.167,50 while Minimum Wage of Malang City in 2016 Rp 2.099.000.

    2) Salary will be paid by the company on date 19 of current month. Salary payment is processed through electronic bank transfer to the account number of concerned employee in the appointed bank and the employee shall receive salary slip as acknowledgement of the amount in the current month.

b. Overtime wages

    1) Every employee is expected his/her willingness to work overtime when instructed by their authorized superior have the right to have overtime wages as result of work overtime.

    2) Calculation of overtime wages is based on the company regulations and The Decree of Ministry of Manpower and Transmigration Republic of Indonesia Decree No. 102/Men/Vi/2004 Concerning Overtime Work Hours and Overtime Pay.

c. Allowances

1) Health insurance for employee and family

a) The Company involve all employees and their family only the wife and children (maximum 3 persons) in the Social Security Agency program (BPJS) Labor and Health.

b) The term of membership in BPJS program enrollment is the company and employees shall pay the premium according to the prevailing Law. The payment of employee's BPJS premium is implemented by the company by deducting the employee's salary periodically ever month.

2) THR allowance

a) The THR allowance is paid at the amount of 1 (one) month last basic salary and fixed allowance for minimum 1 (one) year employement, and will be prorated for under 1 (one) year employement.

b) The payment of THR allowance shall be made 2 (two) weeks before.

c) Festive allowance will be given for those who resign prior to 30 (thirty) days working notice before festive season.

3) Day off and Leave

a) Employees are entitled to official public holiday according to the existing Law with salary and allowance, following the calendar year and the public holidays issued by the Government.

b) Sick leave supported by doctor certificate and prescription is entitled to basic salary and fixed allowance.In case where employee did not have any unutilized days off, number of days taken will be considered as unpaid leave, exceptional for emergency case and approved by Manager.

4) Facilites

Company provides good facilities such as AC, TV, Radio, Car to support the work.

5) Job

Supervisor always giving the task interesting, the responsibility in accordance with the skills and appreciates the work of all employees.

6) Working environment

Creating a simulated working atmosphere by providing space and adequate working supports as well as harmonious relationship among employees.

B. General Description of Respondents

The general description of respondents includes age, length of working period gender, income per month from the company educational background, and marital status. Based on the research that has been conducted on 54 respondents of PT Citra Perdana Kendedes trough questionnaires, the researcher obtained general description as follows:

1. Distribution of respondents by age

The overview of respondents by gender on employee of PT Citra Perdana Kendedes can be seen in table 7. In determining the class of interval was calculated by Struge formula

K= 1+3,3 log n

K= 1+3,3 log 54

K= 6,71 around 7

Explanation:

K= Amount of Class

n= Amount of Data Observation

log= Logarithm

Determining the length of interval

$$C = \frac{maximum - minimum}{Amount\ of\ Class}$$

$$C = \frac{57 - 20}{7} = 5,28\ around\ 5$$

Table 7 Frequency Description of respondents by Age

No	Age	Frequency	Percentage (%)
1	20 - 25	14	25,9
2	> 25 - 30	14	25,9
3	> 30 - 35	9	16,7
4	> 35 - 40	8	14,8
5	> 40 - 45	6	11,1
6	> 45 - 50	1	1,9
7	> 50	2	3,7
	Total	54	54

Source: Data Processed by Author in December 14, 2017

From table 7, it can be seen the characteristics of respondents based on the age shows that the lowest age of employee was 20 years old and the highest was 57 years old. The age that greater than 45 up to 50 years old was minimum frequency with the number of 1 people (1,9%). If the ages of the employee are devided into two classes the ages of 20 up to 35 years old was larger than 35 up to greater 50 years old. It can be concluded that this research employee of PT Citra Perdana Kendedes come from different of age.

2. Distribution of respondents length of working period

The result of this research show that the length of working period respondents became employee ranged from less than or equal to 1-25 years. In determining the class of interval is calculated by following formula:

$$C = \frac{\text{maximum} - \text{minimum}}{\text{Amount of Class}}$$

$$C = \frac{25 - 1}{7} = 3{,}42 \text{ around } 4$$

Table 8 Frequency Description of respondents by Length of working period

No	Length of working period (year)	Frequency	Percentage (%)
1	≤ 4	25	46,3
2	> 4-8	10	18,5
3	> 8-12	6	11,1
4	> 12-16	3	5,6
5	> 16-20	5	9,3
6	> 20-24	3	5,6
7	> 24	2	3,7
	Total	54	100,0

Source: Data Processed by Author in December 14, 2017

From table 8, it can seen the length of working period become employee shows that the the length of working period for less than 4 years were majority respondents in this research by the number of 25 people(46,3%). In other hand respondents become employee for greater than 24 years was minimum value frequency only 2 people(3,7%). It can be concluded, in this research Taxi Citra employee has worked with different length of working period.

3. **Distribution of respondents by gender**

The overview of respondents by gender on employee of PT Citra Perdana Kendedes can be seen in table 9

Table 9 Frequency Description of respondents by Gender

No	Gender	Frequency	Percentage (%)
1	Male	37	68,5
2	Female	17	31,5
Total		54	100,0

Source: Data Processed by Author in December 14, 2017

From table 9 that female respondents were 17 people (%), while male respondents were 37 people(%). It can be concluded, this research was dominated by respondents.

4. Distribution of Respondents by income per month from the company

The overview of the respondents by income per month from the company on employee of PT Citra Perdana Kendedes can be seen in table 10

Table 10 Frequency Description of respondents by income per month

No	Income per month	Frequency	Percentage (%)
1	$\leq$ Rp. 2.000.000	40	74,1
2	Rp. 2.100.000 – Rp. 3.500.000	11	20,4
3	Rp. 3.600.000 – Rp. 4.000.000	3	5,6
Total		54	54

Source: Data Processed by Author in December 14, 2017

From the table 10, it can be seen the characteristics of respondents by income per month from the company shows that respondents for income Rp. 3.600.000 – Rp. 4.000.000 were fewer than respondents for income Rp. 2.100.000 – Rp. 3.500.000. Respondents for income Rp. 3.600.000 – Rp. 4.000.000 were 3 people(5,6%), while respondents for income Rp. 2.100.000 – Rp. 3.500.000 were 11 people (20,4%). In this research were dominated by respondents for income less than or equal $\leq$ Rp. 2.000.000. From this data it can be concluded that many Taxi Citra employee income is less than the minimum wage regional is determined by the existing Government Regulations.

5. Distribution of Respondents by Educational background

The overview of respondents based on educational background who becames of PT Citra Perdana Kendedes can be seen in table 11

Table 11 Frequency Description of respondents by Educational background

No	Educational background	Frequency	Percentage (%)
1	Junior high school	2	3.7
2	Senior high school	37	68.5
3	Diploma degree	2	3.7
4	Bachelor degree	13	24.1
Total		54	100.0

Source: Data Processed by Author in December 14, 2017

From table 11, it can be seen the the characteristics of respondents based on educational background shows the lowest educational background was Junior high school with the number of 3 people (3,7%) and the highest educational background was Bachelor degree with the number of 13 people (24,1%). In this research, respondents with Senior high school were dominated with the number of 37 people(68,5%). Diploma degree was minimum frequency same as Junior high school with the number with the number of 3 people (3,7%).

6. Distribution of Respondents by marital status

The overview of respondents by marital status on employee of PT Citra Perdana Kendedes can be seen in table 12

Table 12 Frequency Description of respondents by Marital Status

No	Marital Status	Frequency	Percentage (%)
1	Married	36	66.7
2	Single	18	33.3
Total		54	100.0

Source: Data Processed by Author in December 14, 2017

From table 12, it can be seen the status of respondents based on marital status shows the respondents were married with the number of 36 people (66,7%), while an employee who has never been married or single with the number of 18people(33.3%). It can be concluded that the most respondents of PT Citra Perdana Kendedes were married.

C. Descriptive Statistical Analysis

Description of the distribution of these items are used to determine the frequency distribution of respondents answers to the items to questions in the questionnaire. Through the frequency table, it can be seen the precentage of the final score of the repondents to the items obatined from the statements in the questionnaire. Then, likert scale can be seen determined based on the size of the class interval using Supranto's (2000:64) formula. The formula written as follows:

$$C = \frac{X_n - X_1}{k}$$

$$C = \frac{5 - 1}{5} = 0{,}8$$

Explanation:

C = Interval Class

k = Amount of class

X_n = The bigger values observed

X_1 = The smaller values observed

Base on the calculation using following equation, the values of class interval of likert scale as follows:

Table 13 Class interval of Likert scale

No.	Class Interval	Interpretation
1.	> 4,21 – 5,0	Strongly Agree
2.	> 3,41 – 4,2	Agree
3.	> 2,61 – 3,4	Neutral
4.	> 1,81 – 2,61	Disagree
5.	1 – 1,81	Strongly Disagree

Source: Supranto, 2000:64.

1. **Frequency Distribution of Financial Compensation Variable**

Indicator of financial compensation variable are direct financial compensation and indirect financial compensation, there are ten items in this research. Frequency distribution of financial compensation variable, items and mean can be seen in Table 14.

Table 14 Frequency Distribution of Financial Compensation Variable

Indicator	Item	SA		A		N		DA		SDA		Mean	Mean Indicator
		f	%	f	%	f	%	f	%	f	%		
X1.1	X1.1.1	0	0,00	27	50,0	6	11,1	20	37,0	1	1,9	3,09	3,48
	X1.1.2	0	0,00	26	48,1	13	24,1	14	25,9	1	1,9	3,18	
	X1.1.3	14	25,9	32	59,3	8	14,8	0	0,00	0	0,00	4,11	
	X1.1.4	5	9,3	39	72,2	10	18,5	0	0,00	0	0,00	3,71	
	X1.1.5	7	13,0	35	64,8	12	22,2	0	0,00	0	0,00	3,29	
	X1.1.6	14	25,9	31	57,4	9	16,7	0	0,00	0	0,00	3,50	
X1.2	X1.2.1	23	42,6	27	50,0	4	7,4	0	0,00	0	0,00	3,62	3,50
	X1.2.2	18	33,3	33	61,1	3	5,6	0	0,00	0	0,00	3,72	
	X1.2.3	12	22,2	22	40,7	18	33,3	2	3,7	0	0,00	3,07	
	X1.2.4	19	35,2	28	51,9	6	11,1	1	1,9	0	0,00	3,57	
GRAND MEAN													3,49

Source: Data Processed by Author in December 14, 2017

Note:

X1.1.1 = Salary in accordance with the minimum wage regional
X1.1.2 = Salary in accordance with a period of work
X1.1.3 = Salary in accordance with the level of education
X1.1.4 = Salary in accordance to the workload
X1.1.5 = Overtime wages in accordance with overtime hours
X1.1.6 = Overtime wages in accordance with the company regulation and The Decree of Ministry of Manpower and Transmigration Republic of Indonesia.
X1.2.1 = Health insurance for employee and family
X1.2.2 = Religious holiday(THR) allowance every year

X1.2.3 = Day off for public holiday and leaves.
X1.2.4 = Facilities that support for the work (AC, TV, Radio)

Direct financial compensation indicator (X1.1) can be measuered by six items, such as salary in accordance with the minimum wage regional (X1.1.1), salary in accordance with a period of work (X1.1.2), salary in accordance with the level of education(X1.1.3), salary in accordance to the workload (X1.1.4), overtime wages in accordance with overtime hours (X.1.1.5) and overtime wages in accordance with the company regulation and The   Decree of Ministry of Manpower and Transmigration Republic of Indonesia (X1.1.6). The mean indicators result calculation of the overall items on direct financial compensation indicator was 3,48.

Indirect financial compensation indicator (X1.2) can be measuered by four items, such as Health insurance for employee and family (X1.2.1), Religious holiday(THR) allowance every year (X1.2.2), Day off for public holiday and leaves (X1.2.3) and Facilities that support for the work (AC, TV, Radio) (X1.2.4). The mean indicators result calculation of the overall items on direct financial compensation indicator was 3,50.

The first item X1.1.1 above shows that from 54 respondents there are none of respondents was strongly agree, respondents who agree were 27 people(50,0%), respondents who neutral were 6 people(11,1%), respondents who disagree were 20 people(37%), and respondents who strongly disagree were 1 people(1,9%). Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,09 which indicates that the employee neutral that salary in accordance with the minimum wage regional.

The second item X1.1.2 above shows that from 54 respondents there is none of respondents was strongly agree, respondents who agree were 26 people(48,1%), respondents who neutral were 13 people(24,1%), respondents who disagree were 14 people(25,9%), and respondents who strongly disagree were 1 people(1,9%). Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,18 which indicates that the employee neutral that salary in accordance with a period of work.

The third item X1.1.3 above shows that from 54 respondents there is respondents who strongly agree were 14 people (25,9%), respondents who agree were 32 people(59,3%), respondents who neutral were 8 people(14,8%), none of respondents were disagree and strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,11 which indicates that the employee agree that salary in accordance the level of education.

The fourth item X1.1.4 above shows that from 54 respondents there is respondents who strongly agree were 5 people (9,3%), respondents who agree were 39 people (72,2%), respondents who neutral were 10 people (18,5%), none of respondents were disagree and strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,71 which indicates that the employee agree that salary in accordance to the workload.

The fifth item X1.1.5 above shows that from 54 respondents there is respondents who strongly agree were 7 (13%), respondents who agree were 35 people(64,8%), respondents who neutral were 12 people(22,2%), none of

respondents were disagree and strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,29 which indicates that the employee neutral that overtime wages in accordance with overtime hours.

The sixth item X1.1.6 above shows that from 54 respondents there is respondents who strongly agree were 14 people(25,9%), respondents who agree were 31 people(57,4%), respondents who neutral were 9 people(16,7%), none of respondents were disagree and respondents strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,50 which indicates that the employee agree that overtime wages in accordance with the company regulation and The Decree of Ministry of Manpower and Transmigration Republic of Indonesia..

The seventh item X1.2.1 above shows that from 54 respondents there is respondents who strongly agree were 3 people(42,6%), respondents who agree were 27 people(50%), respondents who neutral were 4 people(7,4%), none of respondents were disagree and respondents strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,62 which indicates that the employee agree that health insurance for employee and family.

The eighth item X1.2.2 above shows that from 54 respondents there is respondents who strongly agree were 18 people (33,3%), respondents who agree were 33 people (61,1%), respondents who neutral were 3 people(5,6%), none of respondents were disagree and respondents strongly. Based on the results of the

respondents answers can be obtained an average frequency of respondents is 3,72 which indicates that the employee agree that religious holiday(THR) allowance every year.

The ninth item X1.2.3 above shows that from 54 respondents there is respondents who strongly agree were 12 people(22,2%), respondents who agree were 22 people(40,7%), respondents who neutral were 18 people(33,3%), respondents who disagree were 2 people (3,7%), and non of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,07 which indicates that the employee neutral that day off for public holiday and leaves.

The tenth item X1.2.4 above shows that from 54 respondents there is respondents who strongly agree were 19 people(35,2%), respondents who agree were 28 people(51,9%), respondents who neutral were 6 people(11,1%), respondents who disagree were 1 people (1,9%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,57 which indicates that the employee neutral that facilities that support for the work (AC, TV, Radio).

Based on the analysis per item above, it can concluded the average level of respondents answer (grand mean) is 3,49. It means respondents agree with the statement submitted in the quistionnare of the research. The salary and overtime wages of Taxi Citra received for this time has declared good, especially in granting Religious holiday(THR) allowance every year who earn the highest scores in the variable of financial compensation.

2. Frequency Distribution of Non Financial Compensation Variable

Indicator of non financial compensation variable are job and working environment, there are six items in this research. Frequency distribution of non financial compensation variable, items and mean can be seen in Table 15.

Table 15 Frequency Distribution of Non Financial Compensation Variable

Indicator	Item	SA		A		N		DA		SDA		Mean	Mean Indicator
		f	%	F	%	f	%	f	%	f	%		
X2.1	X2.1.1	35	64,8	17	31,5	2	3,7	0	0,00	0	0,00	4,61	4,34
	X2.1.2	26	48,1	15	27,8	12	22,2	1	1,9	0	0,00	4,22	
	X2.1.3	27	50,0	11	20,4	15	27,8	1	1,9	0	0,00	4,18	
X2.2	X2.2.1	30	55,6	14	25,9	10	18,5	0	0,00	0	0,00	4,37	4,32
	X2.2.2	24	44,4	13	24,4	14	25,9	3	5,6	0	0,00	4,07	
	X2.2.3	33	61,1	16	29,6	5	9,3	0	0,00	0	0,00	4,52	
GRAND MEAN													4,33

Source: Data Processed by Author in December 14, 2017

Note:

X2.1.1 = Tasks interesting in his/her work
X2.1.2 = Responsibility in his/her work
X2.1.3 = Achievement in his/her performance
X2.2.1 = Comfortable in the workplace
X2.2.2 = Supervisor is someone who is competent in the performance
X2.2.3 = Coworkers and employee is never involved in the conflict

Job indicator (X2.1)   measuered by three items, namely tasks interesting in his/her work (X2.1.1), responsibility in his/her work (X2.1.2), and achievement in his/her performance (X2.1.3). The mean indicators result calculation of the overall items on direct financial compensation indicator was 4,34.

Working environment indicator (X2.2) measuered by three items, namely comfortable in the workplace (X2.2.1), supervisor is someone who is competent in the performance (X2.2.2), and coworkers and employee is never involved in the conflict (X2.2.3). The mean indicators result calculation of the overall items on direct financial compensation indicator was 4,32.

The first item X2.1.1 above shows that from 54 respondents there are respondents who strongly agree were 35 people (64,8%), respondents who agree were 17 people (31,5%), respondents who neutral were 2 people (3,7%), none of respondents were disagree and strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,61 which indicates that the employee strongly agree that tasks interesting in his/her work.

The second item X2.1.2 above shows that from 54 respondents there are respondents who strongly agree were 26 people (48,1%), respondents who agree were 15 people (27,8%), respondents who neutral were 12 people (22,2%), respondents who disagree and strongly disagree were 1 people(1,9%). Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,22 which indicates that the employee agree that responsibility in his/her work.

The third item X2.1.3 above shows that from 54 respondents there are respondents who strongly agree were 27 people (50,0%), respondents who agree were 11 people (20,4%), respondents who neutral were 15 people(27,8%), respondents who disagree were 1 people(1,9%), and respondents was strongly

disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,18 which indicates that the employee strongly agree that achievement in his/her performance.

The fourth item X2.2.1 above shows that from 54 respondents there are respondents who strongly agree were 30 people (55,6%), respondents who agree and neutral were 14 people (25,9%), respondents who disagree were 10 people(18,5%), and respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,37 which indicates that the employee strongly agree that comfortable in the workplace.

The fifth item X2.2.2 above shows that from 54 respondents there are respondents who strongly agree were 24 people (44,4%), respondents who agree were 13 people (24,4%), respondents who neutral were 14 people(25,9%), respondents who disagree were 3 people(5,6%), and respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,07 which indicates that the employee neutral that supervisor is someone who is competent in the performance.

The sixth item X2.2.3 above shows that from 54 respondents there are respondents who strongly agree were 33 people (61,1,2%), respondents who agree were 16 people (29,6%), respondents who neutral were 5 people(9,3%), respondents were disagree and strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,52

which indicates that the employee agree that coworkers and employee is never involved in the conflict.

Based on the analysis per item above, it can concluded the average level of respondents answer (grand mean) is 4,33. It means respondents agree with the statement submitted in the quistionnare of the research. Non financial of Taxi Citra in term of orientation can already be declared good, especially in giving tasks interesting in his/her work the highest scores in the variable of non financial compensation.

3. Frequency Distribution of Job Satisfaction Variable

Indicator of job satisfaction variable are satisfaction with pay, satisfaction with work itself, satisfaction with supervision and satisfaction with coworkers, there are twelve items in this research. Frequency distribution of job satisfaction variable, items and mean can be seen in Table 16

Table 16 Frequency Distribution of Job Satisfaction Variable

Indicator	Item	SA		A		N		DA		SDA		Mean	Mean Indicator
		f	%	F	%	f	%	f	%	f	%		
Z1.1	Z1.1.1	1	1,9	10	18,5	38	70,4	5	9,3	0	0,00	3,13	3,30
	Z1.1.2	1	1,9	17	31,5	32	59,3	4	7,4	0	0,00	3,28	
	Z1.1.3	4	7,4	20	37,0	29	53,7	1	1,9	0	0,00	3,50	
	Z1.2.1	6	11,1	29	53,7	16	29,6	3	5,6	0	0,00	3,71	3,57
	Z1.2.2	4	7,4	33	61,1	15	27,8	2	3,7	0	0,00	3,72	
	Z1.2.3	2	3,7	16	29,6	32	59,6	4	7,4	0	0,00	3,29	
	Z1.3.1	2	3,7	21	38,9	27	50,0	3	5,6	1	1,9	3,37	3,58
	Z1.3.2	9	16,7	18	33,3	25	46,3	2	3,7	0	0,00	3,63	
	Z1.3.3	10	18,5	21	38,9	21	38,9	2	3,7	0	0,00	3,73	

Continued from previous table 16

	Z1.4.1	16	29,6	27	50,0	10	18,5	1	1,9	0	0,00	4,07	
	Z1.4.2	18	33,3	20	37,0	15	27,8	1	1,9	0	0,00	4,02	4,01
	Z1.4.3	14	25,9	26	48,1	11	20,4	3	5,6	0	0,00	3,95	
GRAND MEAN												3,62

Source: Data Processed by Author in December 14, 2017

Note:

Z1.1.1 = Compensation system
Z1.1.2 = Appropriate compensation
Z1.1.3 = The timely compensation
Z1.2.1 = Satisfaction of task interesting
Z1.2.2 = Satisfaction of responsibility in the completion of work
Z1.2.3 = Satisfaction of achievement of work
Z1.3.1 = Communication with supervisor
Z1.3.2 = Motivation from supervisor
Z1.3.4 = Ideas and suggestions submitted by employees
Z1.4.1 = Coworkers support
Z1.4.2 = Help from a coworkers
Z1.4.3 = Cooperation with coworkers

Satisfaction with pay indicator (Z1.1) measuered by three items, namely compensation system (Z1.1.1), appropriate compensation (Z1.1.2), and the timely compensation (Z1.1.3). The mean indicators result calculation of the overall items on direct financial compensation indicator was 3,30.

Satisfaction with work itself indicator (Z1.2) measuered by three items, namely satisfaction of task interesting (Z1.2.1), satisfaction of responsibility in the completion of work (Z1.2.2), and satisfaction of achievement of work (Z1.2.3). The mean indicators result calculation of the overall items on direct financial compensation indicator was 3,57.

Satisfaction with supervision indicator (Z1.3) measuered by three items, namely communication with supervisor (Z1.3.1), motivation from supervisor (Z1.3.2), and ideas and suggestions submitted by employees (Z1.3.3). The mean

indicators result calculation of the overall items on direct financial compensation indicator was 3,58.

Satisfaction with coworkers indicator (Z1.4) measuered by three items, namely coworkers support (Z1.4.1), help from a coworkers (Z1.4.2), and cooperation with coworkers (Z1.4.3). The mean indicators result calculation of the overall items on direct financial compensation indicator was 4,01.

The first item Z1.1.1 above shows that from 54 respondents there is respondents who strongly agree were 1 people (1,9%), respondents who agree were 10 people (18,5%), respondents who neutral were 38 people (70,4%), respondents who disagree were 5 people(9,3%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,13 which indicates that the employee neutral that satisfaction of compensation system in Taxi Citra.

The second item Z1.1.2 above shows that from 54 respondents there is none of respondents was strongly agree, respondents who agree were 1 people(1,9%), respondents who neutral were 17 people(31,5%), respondents who disagree were 32 people(59,3%), and respondents who strongly disagree were 4 people(7,4%). Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,28 which indicates that the employee neutral that satisfaction of appropriate compensation in Taxi Citra.

The third item Z1.1.3 above shows that from 54 respondents there is respondents who strongly agree were 4 people(7,4%), respondents who agree were 20 people(37%), respondents who neutral were 29 people(53,7%), none of

respondents was disagree, and respondents who strongly disagree were 1 people (1,9%). Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,50 which indicates that the employee agree that happy can establish good communication with supervisor.

The fourth item Z1.2.1 above shows that from 54 respondents there is respondents who strongly agree were 6 people (11,1%), respondents who agree were 29 people (53,7%), respondents who neutral were 16 people (29,6%), respondents who disagree were 3 people (5,6%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,71 which indicates that the employee agree that satisfaction of task interesting.

The fifth item Z1.2.2 above shows that from 54 respondents there is respondents who strongly agree were 4 people (7,4%), respondents who agree were 33 people (61,1%), respondents who neutral were 15 people(27,8%), respondents who disagree were 2 people (3,7%), and none of respondents who strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,72 which indicates that the employee agree that Satisfaction of responsibility in the completion of work.

The sixth item Z1.2.3 above shows that from 54 respondents there is respondents who strongly agree were 2 people(3,7%), respondents who agree were 16 people(29,6%), respondents who neutral were 32 people(59,6%), respondents who disagree were 4 people (7,4%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained

an average frequency of respondents is 3,57 which indicates that the employee agree that satisfaction of achievement of work.

The seventh item Z1.3.1 above shows that from 54 respondents there is respondents who strongly agree were 2 people (3,7%), respondents who agree were 21 people (38,9%), respondents who neutral were 27 people(50%), respondents who disagree were 3 people (5,6%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,37 which indicates that the employee neutral that satisfaction of the timely compensation in Taxi Citra.

The eighth item Z1.3.2 above shows that from 54 respondents there is respondents who strongly agree were 9 people (16,7%), respondents who agree were 18 people (3,33%), respondents who neutral were 25 people(46,3%), respondents who disagree were 2 people (3,7%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,63 which indicates that the employee agree that happy because motivation from supervisor.

The ninth item Z1.3.3 above shows that from 54 respondents there is respondents who strongly agree were 10 people(18,5%), respondents who agree were 21 people(38,9%), respondents who neutral were 21 people(38,9%), respondents who disagree were 2 people (3,7%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,73 which indicates that the employee

agreee that happy because supervisor receives the ideas and suggestions submitted.

The tenth item Z1.4.1 above shows that from 54 respondents there is respondents who strongly agree were 16 people(26,9%), respondents who agree were 27 people(50,0%), respondents who neutral were 10 people(18,5%), respondents who disagree were 1 people (1,9%) and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,07 which indicates that happy can support from coworkers in the workplace.

The eleventh item Z1.4.2 above shows that from 54 respondents there is respondents who strongly agree were 18 people(33,3%), respondents who agree were 20 people(37 %), respondents who neutral were 15 people(27,8%), respondents who disagree were 1 people (1,9%) and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,02 which indicates that happy can help in completing the work from coworkers.

The twelfth item Z1.4.3 above shows that from 54 respondents there is respondents who strongly agree were 14 people(26,9%), respondents who agree were 26 people(48,1%), respondents who neutral were 11 people(20,4%), respondents who disagree were 3 people (5,6%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,95 which indicates that happy can cooperate with other coworkers in completing the work.

Based on the analysis per item above, it can concluded the average level of respondents answer (grand mean) is 3,62. It means respondents agree with the statement submitted in the quistionnare of the research. Job satisfaction of Taxi Citra in term of orientation can already be declared good, especially in coworkers support the highest scores in the variable of job satisfaction.

3. Frequency Distribution of Employees' performance Variable

Indicator of employees' performance variable are quality of work, quantity of work, timeliness, there are nine items in this research. Frequency distribution of employees' performance variable, items and mean can be seen in Table 17.

Table 17 Frequency Distribution of Employees' performance Variable

Indicator	Item	SA		A		N		DA		SDA		Mean	Mean Indicator
		f	%	F	%	f	%	f	%	f	%		
Y1.1	Y1.1.1	35	64,8	17	31,5	2	3,7	0	0,00	0	0,00	4,61	3,81
	Y1.1.2	26	48,1	15	27,8	12	22,2	1	1,9	0	0,00	4,22	
	Y1.1.3	27	50,0	11	20,4	15	27,8	1	1,9	0	0,00	4,18	
Y1.2	Y1.2.1	30	55,6	14	25,9	10	18,5	0	0,00	0	0,00	4,37	3,50
	Y1.2.2	24	44,4	13	24,4	14	25,9	3	5,6	0	0,00	4,07	
	Y1.2.3	33	61,1	16	29,6	5	9,3	0	0,00	0	0,00	4,52	
Y1.3	Y1.3.1	1	1,9	17	31,5	32	59,3	4	7,4	0	0	3,28	3,78
	Y1.3.2	2	3,7	24	44,4	25	463	2	3,7	1	1,9	4,44	
	Y1.3.3	6	11,1	30	55,6	15	27,8	3	5,6	0	0	3,72	
GRAND MEAN													3,70

Source: Data Processed by Author in December 14, 2017

Note:

Y1.1.1 = The tasks of work are completed in accordance with the standard set
Y1.1.2 = The tasks of work are completed with accurately
Y1.1.3 = The tasks of work completed optimally
Y1.2.1 = Could be achieved the target

Y1.2.2 = Could be achieved greater than the target set
Y1.2.3 = Could be improved the performance from time to time
Y1.3.1 = Using the time effectively
Y1.3.2 = The tasks are completed of work on time
Y1.3.3 = The tasks of work are completed faster than to the time set

Quality of work indicator (Y1.1) measuered by three items, such as the tasks of work are completed in accordance with the standard set (Y1.1.1), the tasks of work are completed with accurately (Y1.1.2), and the tasks of work completed optimally (Y1.1.3). The mean indicators result calculation of the overall items on direct financial compensation indicator was 3,81.

Quantity of work indicator (Z1.2) measuered by three items, such as could be achieved the target (Y1.2.1), could be achieved greater than the target set (Y1.2.2), and could be improved the performance from time to time (Y1.2.3). The mean indicators result calculation of the overall items on direct financial compensation indicator was 3,50.

Timeliness indicator (Z1.3) measuered by three items, such as using the time effectively (Y1.3.1), the tasks are completed of work on time (Y1.3.2), and The tasks of work are completed faster than to the time set (Y1.3.3). The mean indicators result calculation of the overall items on direct financial compensation indicator was 3,78.

The first item Y1.1.1 above shows that from 54 respondents there is respondents who strongly agree were 1 people (1,9%), respondents who agree were 17 people (31,5%), respondents who neutral were 32 people (5983%), respondents who disagree were 4 people(7,4%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained

an average frequency of respondents is 3,28 which indicates that the employee agree that the tasks of work are completed in accordance with the standard set.

The second item Y1.12 above shows that from 54 respondents there is respondents who strongly agree were 2 people (3,7%), respondents who agree were 24 people(44,4%), respondents who neutral were 25 people(46,3%), respondents who disagree were 4 people (7,4%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 4,44 which indicates that the employee agree that the tasks of work are completed with accurately.

The third item Y1.3 above shows that from 54 respondents there is respondents who strongly agree were 6 people (11,1%), respondents who agree were 30 people (55,6%), respondents who neutral were 15 people(27,8%), respondents who disagree were 3 people (5,6%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,72 which indicates that the employee agree that the tasks of work completed optimally.

The fourth item Y1.4 above shows that from 54 respondents there is respondents who strongly agree were 4 people (7,4%), respondents who agree were 33 people (61,1%), respondents who neutral were 15 people (27,8%), respondents who disagre were 2 people (3,7%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,73 which indicates the employee agree that could be achieved the target.

The fifth item Y1.5 above shows that from 54 respondents there is respondents who strongly agree were 2 people (3,7%), respondents who agree were 16 people (29,6%), respondents who neutral were 32 people(59,3%), respondents who disagree were 4 people (7,4%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,29 which indicates the employee agree that could be achieved greater than the target set.

The sixth item Y1.6 above shows that from 54 respondents there is respondents who strongly agree were 4 people(7,4%), respondents who agree were 20 people(37%), respondents who neutral were 29 people(53,7%), respondents who disagree were 1 people (1,9%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,50 which indicates that the employee agree that could be improved the performance from time to time.

The seventh item Y1.7 above shows that from 54 respondents there is respondents who strongly agree were 9 people(16,7%), respondents who agree were 18 people(33,3%), respondents who neutral were 25 people(46,3%), respondents who disagree were 2 people(3,7%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,63which indicates that the employee agree that using the time effectively.

The eighth item Y1.8 above shows that from 54 respondents there is respondents who strongly agree were 10 people (18,5%), respondents who agree

were 21 people (38,9%), respondents who neutral were 21 people (38,9%), respondents who disagree were 2 people(3,7%), and none of respondents were disagree and strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,72 which indicates that the employee agree that the the tasks are completed of work on time.

The The ninth item Y1.9 above shows that from 54 respondents there is respondents who strongly agree were 11 people(20,4%), respondents who agree were 32 people(59,3%), respondents who neutral were 10 people(18,5%), respondents who agree were 1 people(1,9%), and none of respondents was strongly disagree. Based on the results of the respondents answers can be obtained an average frequency of respondents is 3,98 which indicates that the employee agree that the tasks of work are completed faster than to the time set.

Based on the analysis per item above, it can concluded the average level of respondents answer (grand mean) is 3,70. It means respondents agree with the statement submitted in the quistionnare of the research. Employees' performance of Taxi Citra in term of orientation can already be declared good, especially in the tasks of work are completed with accurately the highest scores in the variable of employees' performance.

D. Result of Path Analysis

1. Path coefficient testing

   Hierarchical path analysis using software (IBM SPSS Statistic version 21) was used throughout the entire analysis process and the website provided by

Kristopher   J.   Preacher   and   Geoffrey   J.   Leonardelli
(http://quantpsy.org/sobel/sobel.htm) was used for the Sobel test.

a) Path coefficient testing of financial compensation on job satisfaction, non

financial compensation on job satisfaction (X1 and X2 on Z).

The result of path coefficient of financial compensation on job satisfaction,

non financial compensation on job satisfaction from SPSS as follows:

Table 18 Path coefficient testing of financial compensation and non financial compensation on job satisfaction

Independent Variable	Dependent Variable	Beta Coefficient	t_{count}	Sig.	Explanation
Financial compensation	Job satisfaction	-0,046	-0,272	0,787	Not Significant
Non financial compensation	Job satisfaction	-0,117	-0,684	0,497	Not Significant

Source: Data Processed by Author in December 14, 2017

Table 18 shows that there is no effect of financial compensation on job

satisfaction (X1 on Z) with the value of t-count < t-table (-0,272 < 2,006) and

p-value > alpha (0,787 > 0.05). Beta coefficient is negative which means that

financial compensation -0,046 have a relationship that is inversely

proportional to job satisfaction, which means if the higher financial

compensation, then job satisfaction would be lower.

Furthermore, there is no effect of non financial compensation on job

satisfaction (X2 on Z) with the value of t-count < t-table (-0,684 < 2,006) or

p-value > alpha (0,497 > 0.05). Beta coefficient is negative which means that

financial compensation -0,117 have a relationship that is inversely

proportional to job satisfaction,which means if the higher non financial

compensation, then job satisfaction would be lower.

b) Path coefficient testing of financial compensation on job satisfaction, non financial compensation and job satisfaction on employees' performance (X1, X2 and Z on Y).

The result of path coefficient testing of financial compensation on job satisfaction from SPSS as follows:

Table 19 Path coefficient testing of financial compensation, non financial compensation and job satisfaction on employees' performance

Independent Variable	Dependent Variable	Beta Coefficient	t_{count}	Sig.	Explanation
Financial compensation	Employees' performance	0,089	2,697	0,010	Significant
Non financial compensation	Employees' performance	0,168	5,550	0,000	Significant
Job satisfaction	Employees' performance	0,796	29,164	0,000	Significant

Source: Data Processed by Author in December 14, 2017

Table 19 shows that there is an effect of financial compensation on employees' performance (X1 on Y) with the value of t-count > t-table (2,697 > 2,006) and *p-value* < alpha (0.010 < 0.05). Beta coefficient is positive, namely 0,089 means that financial compensation has a proportional relationship with the employee's performance, which means if the higher financial compensation, then the employee's performance will be higher as well.

Then, there is an effect of non financial compensation on employees' performance (X2 on Y) with the value of t-count > t-table (5,550 > 2,006) and *p-value* < alpha (0.000 < 0.05). Beta coefficient is positive, namely 0,168 means that non financial compensation has a proportional relationship with

the employee's performance, which means if the higher non financial compensation, then the employee's performance will be higher as well.

There is also an effect of job satisfaction on employees' performance (Z on Y) with with the value of t-count > t-table (29,164 > 2,006) and *p-value* < alpha (0.000 < 0.05). Beta coefficient is positive, namely 0,796 means that job satisfaction has a proportional relationship with the employee's performance, which means if the higher job satisfaction, then the employee's performance will be higher as well.

c) Path coefficient testing of the effect of financial compensation and non financial compensation on employees' performance job satisfaction as intervening variable (X1 and X2 on Y through Z)

1) Indirect effect of financial compensation on employees' performance through job satisfaction and total effect of financial compensation on employees' performance through job satisfaction

Direct Effect = Effect of X1 on Y
$$= 0,089$$

Indirect Effect = Effect of X1 on Z × Effect of Z on Y
$$= -0,046 \times 0,796$$
$$= -0,037$$

Total Effect = direct effect + indirect effect
$$= 0,089 + -0,037$$
$$= 0,052$$

So, Beta Coefficient (ß) of financial compensation on employees' performance through job satisfaction is -0,037

The test of indirect effect of financial compensation on employees' performance through job satisfaction with formulae for the tests provided here were drawn from Sobel (1982):

$$Zvalue = \frac{ab}{\sqrt{b^2\ SEa^2) + (a^2\ SEb^2)}}$$

$$= \frac{-0,037}{\sqrt{0,796^2 0,169^2) + (-0,046^2 0,027^2)}}$$

$$= \frac{-0,037}{\sqrt{0,018}}$$

$$= \frac{-0,037}{0,134}$$

$$= -0,272 \text{ (t-count)}$$

So, z value of financial compensation on employees' performance through job satisfaction is -0,272 < 2,600 in absolute value is not significant at the 0,05 level

2) Indirect effect of non financial compensation on employees' performance through job satisfaction and total effect of non financial compensation on employees' performance through job satisfaction

Direct Effect = Effect of X2 on Y

$$= 0,168$$

Indirect Effect = Effect of X2 on Z × Effect of Z on Y

$$= -0,117 \times 0,796$$

$$= -0,093$$

Total Effect (c) = direct effect + indirect effect

$$= 0,168 + -0,093$$

$$= 0,075$$

So, Beta Coefficient (ß) of financial compensation on employees' performance through job satisfaction is -0,093.

The test of indirect effect of financial compensation on employees' performance through job satisfaction with formulae for the tests provided here were drawn from Sobel (1982):

$$Zvalue = \frac{ab}{\sqrt{b^2\,SEa^2)+(a^2\,SEb^2)}}$$

$$= \frac{-0,093}{\sqrt{0,796^2 0,177^2)+(-0,117^2 0,027^2)}}$$

$$= \frac{-0,093}{\sqrt{0,0198}}$$

$$= \frac{-0,093}{0,141}$$

$$= -0,661 \text{(t-count)}$$

So, z value of financial compensation on employees' performance through job satisfaction is -0,661 < 2,600 in absolute value is not significant at the 0,05 level

Path coefficient testing of financial compensation and non financial compensation on employees' performance through job satisfaction from Sobel test results as follows:

Table 20 Path coefficient testing of financial compensation, non financial compensation on employees' performance through job satisfaction

Independent Variable	Dependent Variable	Intervening Variable	Beta Coefficient	t_{count}	Sig.	Explanation
Financial compensation	Employees' performance	Job satisfaction	0,052	-0.272	0,787	Not Significant
Non financial compensation	Employees' performance	Job satisfaction	-0,093	-0,661	0,509	Not Significant

Source: Data Processed by Author in December 14, 2017

From table 20, Table 18 shows that there is no effect of financial compensation on employees' performance through job satisfaction (X1 on Y through Z) with Beta coefficient is negative (-0,037), the value of t-count < t-table (-0.272 < 2,006) and *p-value* > alpha (0,787 > 0.05).

Furthermore, there is no effect of non financial compensation on employees' performance through job satisfaction (X2 on Y through Z) with Beta coefficient is negative (-0,093), the value of t-count < t-table (-0,661< 2,006) or *p-value* > alpha (0,509 > 0.05).

2. Path diagram

Path diagram can be create if after calculating the path coefficient. Figure 7 shows path analysis result diagram. Coefficient of Financial compensation on Job satisfaction was -0,046. Coefficient of Non Financial compensation on Job satisfaction was -0,117. Coefficient of Financial compensation on Employees' Performance was 0,089. Coefficient of Non Financial compensation on Employees' Performance was 0,168, and the last Coefficient of Job satisfaction on Employees' Performance was 0,796.

Then, indirect financial compensation on employees' performance through job satisfaction was -0,045 and indirect non financial compensation on employees' performance through job satisfaction was -0,093 The final model of path analysis as follows:

ß= 0,089 (p=0,010)

$\varepsilon_2 = 0,235$

$\varepsilon_1 = 0,995$

Financial Compensation (X1)	ß= -0,046(p=0,787)
	ß= -0,037(p=0,785)

Job Satisfaction (Z)

ß= 0,796(p=0,000)

Employees' Performance (Y)

Non Financial Compensation (X2)

ß= -0,093(p=0,509)

ß= -0,117(p=0,497)

ß= 0,168 (p=0,000)
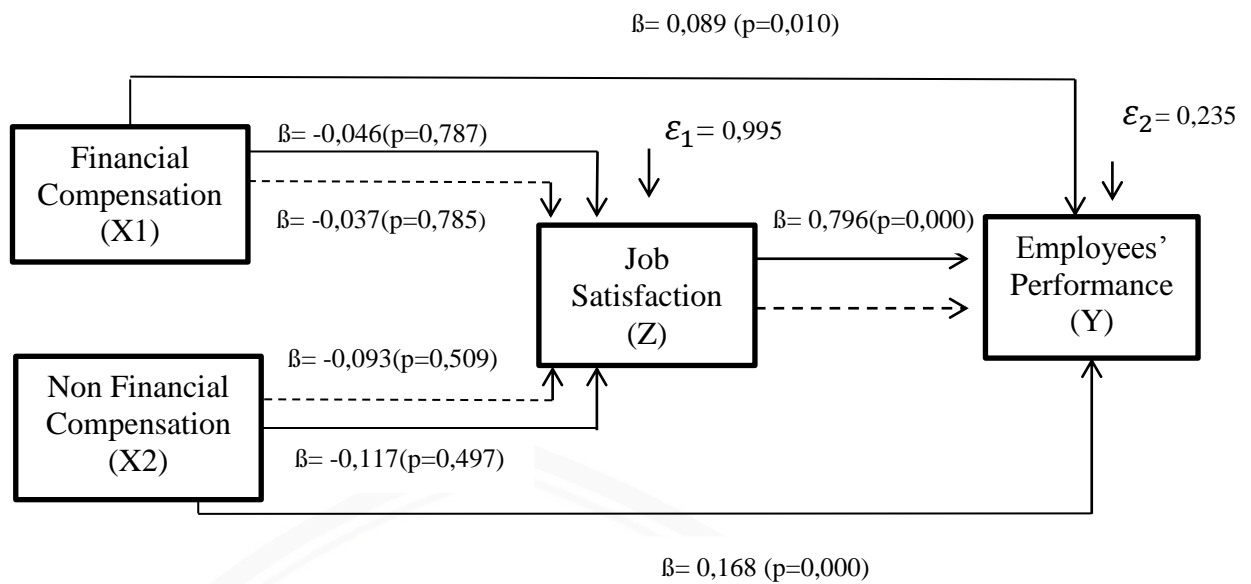
Figure 7. Path analysis result diagram
Source: Data Processed by Author in December 16, 2017

3. Structural Equation

Diagram of path analysis result in figure 7 has the following equation:

Sub structure I: $-0,046X1 + -0,089X2 + 0,995\varepsilon_1$

Sub structure II: $0,089X1 + 0,168X2 + 0,796Z + 0,235\varepsilon_2$

E. Result of Hypotheses testing

Hypothesis testing (T test) was performed to reinforce the result of path analysis which has been done. Variables will have an effect if Sig. < 0.05, then there is effect between independent variables on dependent variable.

1. Hypotheses testing of financial compensation on job satisfaction

Beta coefficient of financial compensation(X1) on job satisfaction(Z) from path analysis result is -0,046. Financial compensation has no significant effect on job satisfaction with the value of t-count < t-table (-0,272 < 2,006) and *p-value* > alpha (0,787 > 0.05). The decision, H1 is rejected and H0 is

accepted. It means hypothesis (H1) = there is no effect of financial compensation(X1) on job satisfaction(Z).

2. **Hypotheses testing of non financial compensation on job satisfaction**

of non financial compensation(X2) on job satisfaction(Z) from path analysis result is -0,117. Non financial compensation has no significant effect on job satisfaction with the value of t-count < t-table (-0,684 < 2,006) or *p-value* > alpha (0,497 > 0.05). The decision, H2 is rejected and H0 is accepted. It means hypothesis (H2) = there is no effect of non financial compensation(X2) on job satisfaction(Z).

3. **Hypotheses testing of financial compensation on employees' performance**

Beta coefficient of financial compensation(X1) on employees' performance(Y) from path analysis result is 0,089. Financial compensation has a significant effect on employees' performance with the value of t-count > t-table (2,697 > 2,006) and *p-value* < alpha (0.010 < 0.05). The decision, H3 is accepted H0 is rejected. It means hypothesis (H3) = there is an effect of financial compensation(X1) on employees' performance(Y).

4. **Hypotheses testing of non financial compensation on employees' performance**

Beta coefficient of non financial compensation(X2) on employees' performance(Y) from path analysis result is 0,168. Non financial compensation has a significant effect on employees' performance with the value of t-count > t-table (5,550 > 2,006) and *p-value* < alpha (0.000 < 0.05). The decision, H4 is accepted and H0 is rejected. It means hypothesis (H4) =

there is an effect of non financial compensation(X2) on employees'
performance(Y).

5. **Hypotheses testing of job satisfaction on employees' performance**

Beta coefficient of job satisfaction(Z) on employees' performance(Y) from
path analysis result is 0,796. Job satisfaction has a significant effect on
employees' performance with the value of t-count > t-table (29,164 > 2,006)
and *p-value* < alpha (0.000 < 0.05). The decision, H5 is accepted and H0 is
rejected. It means hypothesis (H5) = there is an effect of job satisfaction(Z)
on employees' performance(Y).

6. **Hypotheses testing of financial compensation on employees' performance**
   through job satisfaction

Beta coefficient of indirect effect of financial compensation(X1) on
employees' performance(Y) through job satisfaction(Z) from path analysis
result is -0,037. Financial compensation has no significant effect on
employees' performance through job satisfaction with the value of t-count <
t-table (-0.271 < 2,006) and *p-value* > alpha (0,785 > 0.05). The decision, H6
is rejected and H0 is accepted. This result shows that hypothesis (H6) = there
is no effect of financial compensation(X1) on employees' performance (Y)
through job satisfaction (Z).

7. **Hypotheses testing of non financial compensation on employees'**
   performance through job satisfaction

Beta coefficient of indirect effect of non financial compensation(X2) on
employees' performance(Y) through employees' performance(Y) from path

analysis result is -0,093. Non financial compensation(X2) has no significant effect on employees' performance(Y) through job satisfaction(Z) with the value of t-count < t-table (-0,661< 2,006) or p-value > alpha (0,509 > 0.05). The decision, H7 is rejected and H0 is accepted. This result shows that hypothesis (H7) = there is no effect of non financial compensation(X2) on employees' performance(Y) through job satisfaction(Z).

The summary of the findings for each research hypothesis is presented in table 21.

Table 21 Summary of the Findings for Hypotheses Testing

Hypotheses	Beta Coefficient	t_{count}	Sig. (p<0,05)	Test Result
H1: X1 on Z	-0,046	-0,272	0,787	Not Supported
H2: X2 on Z	-0,117	-0,684	0,497	Not Supported
H3: X1 on Y	0,089	2,697	0,010	Supported
H4: X2 on Y	0,168	5,550	0,000	Supported
H5: Z on Y	0,796	29,164	0,000	Supported
H6: X1 on Y through Z	-0,037	-0.271	0,785	Not Supported
H7: X2 on Y through Z	-0,093	-0,661	0,509	Not Supported

Source: Data Processed by Author in December 14, 2017

F. Discussion of Research Result

1. Discussion of Variables

a. Financial compensation

Financial compensation variable consists of two indicator namely direct financial compensation and indirect financial compensation. Based on the descriptive statistical test of financial compensation variable (X1) on employee's Taxi Citra shows the result did not satisfy, it can concluded the average level of respondents answer (grand mean) is 3,49 would mean that the respondent

answered agree. The highest mean scores in the indicators of direct financial compensation on the sixth item which indicates that Salary in accordance with the level of education(X1.1.3) is 4.11, while the lowest mean scores in the indicators of direct financial compensation on the first item which indicates that salary in accordance with the minimum wage regional is 3,09. Then, the highest mean scores in the indicators of indirect financial compensation on the eighth item which indicates that religious holiday(THR) allowance every year (X1.2.2) is 3,72 and the lowest mean scores in the indicators of indirect financial compensation on the ninth item which indicates that day off for public holiday and leaves (X1.2.3) is 3,07. So then, the descriptive analysis of direct and indirect financial compensation shows that financial compensation granted by Taxi Citra for this time has declared good, especially in granting Religious holiday(THR) allowance every year (X1.2.2) who earn the highest scores in the variable of financial compensation.

b. Non financial compensation

Non financial compensation variable consists of two indicator namely job and working environment. Based on the descriptive statistical test of non financial compensation variable (X2) on employee's Taxi Citra shows the result have could satisfy, it can concluded the average level of respondents answer (grand mean) is 4,33 would mean that the respondent answered strongly agree. The highest mean scores in the indicators of non financial compensation for job on the first item which indicates that tasks interesting in his/her work(X2.1.1) is 4,61, while the

lowest mean scores in the indicators of non financial compensation for job on the third item which indicates that achievement in his/her performance(X2.1.2) is 4,18. Then, the highest mean scores in the indicators of non financial compensation for working environmnet on the sixth item which indicates that coworkers and employee is never involved in the conflict(X2.2.3) is 4,52 and the lowest mean in the indicators of non financial compensation for working environmnet on the fifth item which indicates that supervisor is someone who is competent in the performance(X2.2.2) is 4,07. So then, the descriptive analysis of non financial compensation for job and working environment shows that non financial compensation provided by Taxi Citra in term of orientation can already be declared good, especially in giving tasks interesting in his/her work(X2.1.1) the highest scores in the variable of non financial compensation.

c. **Job satisfaction**

Job satisfaction variable consists of four indicator namely satisfaction with pay, satisfaction with work itself, and satisfaction with supervision, and also satisfaction with coworkers. Based on the descriptive statistical test of Job satisfaction (Z) on employee's Taxi Citra shows the result have could satisfy, it can concluded the average level of respondents answer (grand mean) is 3,67 would mean that the respondent answered agree. The highest mean scores in the indicators of satisfaction with pay on the third item which indicates that the timely compensation in Taxi Citra(Z1.1.3) is 3,37, while the lowest mean scores in the indicators of satisfaction with pay on the first item which indicates that satisfaction of compensation system(Z1.1.1) in Taxi Citra is 3,13. Beside that, the

highest mean scores in indicators of satisfaction with work itself on the fifth item which indicates that satisfaction of responsibility in the completion of work(Z1.2.2) is 3,72 and the lowest mean in the indicators of satisfaction with work itself on the sixth item which indicates that satisfaction of achievement of work(Z1.2.3) is 3,29. Thus, the highest mean scores in the indicators of satisfaction with supervision on the ninth item which indicates that ideas and suggestions submitted by employees(Z1.3.3) is 3,73, while the lowest mean scores in the indicators of satisfaction with supervision on the seventh item which indicates that communication with supervisor in Taxi Citra (Z1.3.1) is 3,50.

Then, indicators of satisfaction with cowokers the highest mean scores on the tenth item which indicates that coworkers support(Z1.4.1) is 4,07 and the lowest mean in the indicators of satisfaction with cowokers on the twelfth item which indicates that cooperation with coworkers(Z1.4.3) is 3,95. So then, the descriptive analysis of job satisfation for satisfaction with pay, satisfaction with work itself , satisfaction with supervision, and satisfaction with coworkers shows that job satisfaction of Taxi Citra in term of orientation can already be declared good, especially in coworkers support the highest scores in the variable of job satisfaction.

d. **Employees' performance**

Employees' performance variable consists of three indicator namely quality of work, quantity of work, timeliness. Based on the descriptive statistical test of Employees' performance (Y) on employee's Taxi Citra shows the result have could satisfy, it can concluded the average level of respondents answer (grand

mean) is 3,70 would mean that the respondent answered agree. The highest mean scores in the indicators of quality of work on the second item which indicates that the tasks of work are completed with accurately(Y1.1.2) is 4, 44, while the lowest mean scores in the indicators of quality of work on the first item which indicates that the tasks of work are completed in accordance with the standard set(Y1.1.1) is 3,28.

Then, the highest mean scores indicators of quantity of work on the fourth item which indicates that Could be achieved the target(Y1.2.1) is 3,72 and the lowest mean in the indicators of quantity of work on the fifth item which indicates that could be achieved greater than the target set(Y1.2.2) is 3,29. Futhermore, the highest mean scores in the indicators of timeliness on the ninth item which indicates that the tasks of work are completed faster than to the time set(Y1.3.3) is 3,98, while the lowest mean scores in the indicators of timeliness on the seventh item which indicates that using the time effectively(Y1.3.1) is 3,65 So, the descriptive analysis of employees' perforamance shows that employees' perforamance of Taxi Citra in term of orientation can already be declared strongly good, especiallyt in the tasks of work are completed with accurately.

2. Discussion of effect between variables

a. The effect of financial compensation on job satisfaction

Calculation result of path analysis showed that financial compensation has not significant effect on job satisfaction. The significant effect is indicates by the value of path coefficient (ß) is -0,046 with significant value with the number of

0,787 > 0,05. The significant effect means, the level financial compensation of taxi citra on job satisfaction is very low.

Employee dissatisfied because employee feels system and appropriate compensation of taxi citra hasn't in accordance with employee expectations. In this research were dominated by respondents for income smaller than or equal ≤ Rp. 2.000.000. From this data it can be concluded that many employee of Taxi Citra income is smaller than the minimum wage regional is determined by the existing Government Regulations.

Employees also feels hard to day off and leaves. Employee with shift work can't day off when the public holiday for example at religious holiday. It is accordance with the lowest mean scores of financial compensation variable which is the respondent answered that day off for public holiday and leaves, thus it can be concluded that system and appropriate financial compensation do not meet expectation of employee. According to Vroom's expectancy theory in As'ad (2008:104) stated that employee expectations can affect an individual's motivation. This theory emphasizes the needs for organizations to relate rewards directly to performance and to ensure that the rewards provided are those rewards deserved and wanted by the recipients. The result of this research support the research has been conducted by Handayaningrum (2016) showed that compensation has no significant effect on job satisfaction.

b. The effect of non financial compensation on job satisfaction

Calculation result of path analysis showed that non financial compensation has no significant effect on job satisfaction. The significant effect is indicates by

the value of path coefficient (ß) is -0,117 with significant value with the number of 0,495 > 0,05. The significant effect means, the level financial compensation of taxi citra on job satisfaction is very low.

The negative effect because system and appropriate non financial compensation don't enough make employee's satisfied and motiviated. With the system granting achievement in employees' performance this not only say thank you to employees from supervisor but also they are need more motivating appreciation. So, it is accordance with the lowest mean scores of non financial compensation variable which is the respondent answered that achievement in his/her performance.

Besides, where employee feels supervisor less competent in the performance, especially in a strong competency in communication encompasses an ability to articulate messages clearly, to actively listen to others, and to develop appropriate responses. The role of supervisors who lack communications can cause employees to feel unnecessary to increase their the motivating potential, they only fulfill their assigned task.

The result of this research support the research has been conducted by Handayaningrum (2016) showed that working environment and job characteristics has no significant effect on job satisfaction. On the other hand, according to the motivator factors of two factors theory developed by Herzberg in As'ad (2008:104), which stated motivator factors include task interesting, challenging work, achievement, recognition, and responsibility, and job itself. When if these needs are fulfilled the employee will not feel dissatisfied, but it does not mean the

employee will be satisfied. So then, based on these theory the employee of taxi citra derives satisfaction or dissatisfaction keep completed their work.

c.   The effect of financial compensation on employees' performance

Variable of financial compensation has significant effect on job satisfaction. The significant effect is indicates by the value of path coefficient (ß) accounted 0,089 with significant value with the number of $0,010 < 0,05$. The significant effect means, if the level financial compensation of taxi citra increase the employees' performance will be increase.

Basically, the types of financial compensation of transportation services company are same as with others company. They are granting direct and indirect financial, but different ways and times that in accordance of the rules of company. There are several factors that make employee agree with financial in taxi citra. First the salary in accordance with educational of employee's taxi citra. Second the salary in accordance with the workload. Third pay of taxi citra because religious holiday(THR) allowance every year is great and timely within a maximum of seven days of a given religious holiday.

Based on the research result, it can be concluded that the increasing of financial compensation includes salary, overtime wages and benefits can be used as effort to increase employees' performance in taxi citra. The result of this research support the research has been conducted by Hidayatullah (2014) showed that has a positive effect on employees' perfomance. Then, this finding of the research in accordance with theory explain by simamora (2004:441) in Sopiah (2013) stated that compensation in the form of financial is important for the

employees because with the compensation they can directly fulfil their needs. The company must be able to make a good financial compensation because if employee feel like the sacrifices they are not in accordance with the compensation obtained. So that, employees inclined lazy to work.

d. The effect of non financial compensation on employees' performance

Calculation result of path analysis showed that non financial compensation has significant effect on job satisfaction. The significant effect is indicates by the value of path coefficient (ß) is 0,168 with significant value with the number of 0,000 < 0,05. The significant effect means, if the level non financial compensation of taxi citra increase the employees' performance will be increase.

Employees feels statisfied because all of about job and working performance of citra taxi is very good, especially the task is not difficulty even task interesting of taxi citra. It is accordance with the highest mean scores of non financial compensation variable which is the respondent answered that task interesting in his/her performance. Furthermore, occur not only coworkers and employee is never involved in the conflict, but also of support among coworkers. Based on the research result, it can be concluded that the increasing of non financial for job and working environment can be used as effort to increase employees' performance in taxi citra. The result of this research are consisten with research conducted by Minarsih (2015) which explain working environment variable has significant influence on employees' performance.

Moreover, the result of this research in line with the research has been conducted by with theory explain by Gibson (2012:88) states that factors affecting

performance includes the factors of organization consists of reward system that is management can use rewards to increase current employees' performance and conflicts is inevitable in organizations, and also organizational structure.

e. The effect of job satisfaction on employees' performance

Calculation result of path analysis showed that job satisfaction has significant effect on employees' performance. The significant effect is indicates by the value of path coefficient (ß) accounted 0,796 with significant value with the number of 0,000 < 0,05. The significant effect means, if the level job satisfaction of taxi citra increase the employees' performance will be increase.

The positive effect because respondents agree with job satisfaction of Taxi Citra such as satisfaction with job, satisfaction with supervisor, and satisfaction with cowokers overall there are can be increase quality, quantity and timeliness on employees' performance. Although satisfaction with compensation is neutral. This result can be know Taxi Citra has been fair in form system, appropriate and timely in granting compensation to employees. This finding of this research in accordance with theory explain by Hasibuan (2010: 122), stated that principle of fairness in compensation must be considered for compensation provided to stimulate motivation and job satisfaction. If the employee feels compensated unfairly, then the employee will limit or lower employees' performance and prefer the employee will leave from the company. In addition, this research also in accordance with the research conducted by Hidayatullah (2014) which states job satisfaction has positive effect on employees' performance.

f.   The effect of financial compensation on employees' performance through job satisfaction

Calculation result of path coefficient (ß) of indirect effect value of financial compensation on employees' performance through job satisfaction(X1 on Y through Z) is -0,037 with sig. with the number of 0,785 > 0,05. There is no effect of financial compensation on employees' performance through job satisfaction so that it is not significant. In other words, indirect effect of financial has no significant effect on employees' performance through job satisfaction.

The negative effect because the respondents dissatisfied with salary and overtime wages granted Taxi Citra. It makes employees' performance become lower especially the task of work are completed in accordance with the standard set and can't achieve greater than the target set. So that, it becomes a factor, why the lenght of working period employee smaller than 4 years.

The finding of this research not inconsistent with theory by Mangkunegara (2009: 84), he presented compensation given to employees very influential on the level of satisfaction and motivation of work, where satisfaction will always affect employees' performance. Then, the result of this research not in line with the research has been conducted by Sopiah (2013) showed that financial and non financial compensation to job performance through job satisfaction. So it can be concluded that job satisfaction can't intervening financial compensation on employees' performance.

g.   The effect of non financial compensation on employees' performance through job satisfaction

Calculation result of path coefficient (ß) of indirect effect value of non financial compensation on employees' performance through job satisfaction is - 0,093 with sig. with the number of 0,509 > 0,05. There is no effect of non financial compensation on job satisfaction so that it is not significant. In other words, indirect effect of non financial has no significant effect on employees' performance through job satisfaction.

The negative effect because the respondents dissatisfied with achievement of work and communication with supervisor of Taxi Citra. It makes employees not respect to his work and also employees' performance become lower. Taxi Citra must providing achievement of work and must developing effective communication between supervisor with employees. So, the result of this research support with the research has been conducted by Sopiah (2013) showed that financial and non financial compensation to job performance through job satisfaction.

The finding of this research not inconsistent with theory by Sutrisno (2014:74) stated that job satisfaction is feeling excited or happy worker in respect and execute his job. When someone is happy to work, then the person is satisfied with respect to his work. Then, the result of this research not in line with the research has been conducted by Sopiah (2013) showed that financial and non financial compensation to job performance through job satisfaction. So it can be concluded that job satisfaction can't intervening non financial compensation on employees' performance.

CHAPTER V

CONCLUSIONS AND RECOMENDATIONS

A. Conclusions

Based on the result of research that has conducted about the effect of Financial compensation and Non financial compensation on Employees' Performance through Job satisfaction as Intervening variable as follows:

1. Financial compensation variable shows that the average level of respondents answer (grand mean) is 3,49. It means respondents agree with financial compensation received in PT Citra Perdana Kendedes. Non financial compensation variable shows that the average level of respondents answer (grand mean) is 4,33. It means respondents agree with non financial compensation received in PT Citra Perdana Kendedes. Job satisfaction variable shows that the average level of respondents answer (grand mean) is 3,62. It means job satisfaction of PT Citra Perdana Kendedes can already be declared good. Employees' performance variable shows that the average level of respondents answer (grand mean) is 3,70. It means employees' perfoamance can already be declared good. Therefore, financial compensation and non financial compensation can be sample in other company especially in timely granting financial compensation and non financial compensation. In other hand, employees of Taxi Citra feels dissatisfied with system and appropriate financial compensation and non

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financial compensation. Then, employees' performance in this company is very good.

2. Financial compensation has not significant effect on job satisfaction with path coefficient (ß) was -0,046and p-value with the number of 0,787 (Sig. $\geq$ 0,05).

3. Non financial compensation has no significant effect on job satisfaction with path coefficient (ß) was -0,117 and *p-value* > alpha (0,497 > 0.05).

4. Financial compensation has significant effect on employees' performance with path coefficient (ß) was 0,089 *p-value* < alpha (0.010 < 0.05).

5. Non financial compensation has significant effect on employees' perfromance with path coefficient (ß) was 0,168 and *p-value* < alpha (0.000 < 0.05).

6. Job satisfaction has significant effect on employees' performance with path coefficient (ß) was -0,796 and *p-value* < alpha (0.000 < 0.05).

7. Financial compensation has no significant effect on employees' performance through job satisfaction with path coefficient (ß) was -0,037 and *p-value* < alpha (0,785>0.05).

8. Non financial compensation has no significant effect on employees' performance through job satisfaction with path coefficient (ß) was -0,093 and *p-value* < alpha (0,509>0.05).

B. Recommendations

Based on the conclusion, issues should be taken into account by PT Citra Perdana Kendedes or Taxi Citra and future research, as follows:

1. Management of Taxi Citra should be abble to improve the indicators of financial and non financial compensation because has not significant effect

on job satisfaction. Efforts that can be done to improve by the Taxi Citra as follows; first, granting financial compesation must be better and in accordance with the minimum wage regional, especially direct financial compensation such as salary and overtime wages. Second, system and appropriate compensation can be make employee's satisfied and motiviated and third, increasing comunications between supervisor with employees. By doing so, it is expected to improve job satisfaction of Taxi Citra.

2. Management of Taxi Citra should be abble to maintain the indicators of financial and non financial compensation because has significant effect on employees' performance. Efforts that can be used as follows; first, granting financial compensation include all direct and indirect financial compensation in accordance the job and on time. Second, providing the task interesting and the responsibility in accordance with the skills makes the employees are happy and not boring. Third, increasing comfortable in the workplace, thus the employee have better satisfied.

3. Management of Taxi Citra should be abble to improve the indicators of financial and non financial compensation because has no significant effect on employees' performance through job satisfaction. Job satisfaction can't intervening financial compensation on employees' performance and can't intervening non financial compensation on employees' performance.

4. For the next researcher, it is expected to do the same research by using different of object, population and other variables.

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APPENDICES

Appendix 1: Research Questionnaire in Bahasa

No. Angket :

KEMENTRIAN RISET DAN PENDIDIKAN TINGGI

FAKULTAS ILMU ADMINISTRASI UNIVERSITAS BRAWIJAYA

Jl. Mayjen Haryono No. 163 Malang

KUESIONER

Judul Penelitian :

"PENGARUH KOMPENSASI TERHADAP KINERJA KARYAWAN
MELALUI KEPUASAN KERJA SEBAGAI VARIABEL INTERVENING
(STUDI PADA KARYAWAN TETAP DI PT. CITRA PERDANA
KENDEDES)".

Kepada

Yth. Karyawan PT. Citra Perdana Kendedes

di Tempat

Dengan hormat,

Dalam rangka menyelesaikan tugas akhir untuk meraih gelar sarjana (S1) pada fakultas Ilmu Administrasi Bisnis Universitas Brawijaya Malang. Saya mohon dengan hormat kesediaan Bapak/Ibu/Saudara untuk menjawab kuesioner terlampir. Saya menjamin seluruh kerahasiaan identitas responden dan hasil angket terlampir. Partisipasi Bapak/Ibu/Saudara sangat membantu dalam penyelesaian tugas akhir peneliti. Saya ucapkan terima kasih atas partisipasi Bapak/Ibu/Saudara.

Hormat Saya,

Oktavika Alrina M

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1. Identitas Responden

Isilah pertanyaan berikut ini sesuai dengan kondisi anda saat ini

1. Nama   :

2. Usia   :   tahun

3. Lama Bekerja   :   (bulan/tahun)

Berilah tanda centang (√) pada kolom yang tersedia sesuai dengan jawaban Bapak/Ibu/Saudara

4. Jenis Kelamin
   ☐ Laki-Laki   ☐ Perempuan

5. Jabatan
   ☐ Kabag   ☐ Mekanik
   ☐ Staff   ☐ Security
   ☐ Koordinator   ☐
       Lainnya…………………...(Sebutkan)

6. Rata-rata pendapatan gaji perbulan
   ☐ ≤ Rp. 2.000.000   ☐   Rp. 3.600.000 – Rp. 4.000.000
   ☐   Rp. 2.100.000 – Rp. 3.500.000   ☐ ≥ Rp. 4.100.000

7. Pendidikan terakhir
   ☐ SMP   ☐ S1
   ☐ SMA   ☐ S2
   ☐ D3   ☐
       Lainnya………………….(Sebutkan)

8. Status
   ☐ Menikah   ☐ Belum menikah

2. Petunjuk pengisian kuesioner

Pernyataan-pernyataan dalam kuisioner ini mohon diberi tanda centang (√) pada kolom yang tersedia. Pilihlah jawaban yang sesuai dan mewakili gambaran tentang Anda. Saya harapkan Anda menjawab dengan jujur dan sesuai dengan apa yang dialami sehari-hari. Berikan pendapat Anda sesuai dengan alternatif jawaban berikut:

Sangat Tidak Setuju (STS) : 1
Tidak Setuju (TS)   : 2
Netral (N)   : 3
Setuju (S)   : 4
Sangat Setuju (SS)   : 5

Berikut ini adalah pernyataan terkait PT. Citra Perdana Kendedes dimana Bapak/Ibu/Saudara bekerja.

	Kompensasi Finansial (X1)					
No.	Pernyataan	STS	TS	N	S	SS
1.	Gaji yang saya terima sesuai dengan Upah Minimum Regional (UMR)					
2.	Gaji yang saya terima sesuai dengan lama bekerja					
3.	Gaji yang saya terima sesuai dengan tingkat pendidikan					
4.	Gaji yang saya terima sesuai dengan beban kerja					
5.	Uang lembur yang saya terima sesuai dengan waktu lembur kerja					
6.	Perhitungan uang lembur yang saya terima sesuai dengan peraturan perusahaan dan undang-undang ketenagakerjaan					
7.	Perusahaan memberikan jaminan kesehatan untuk saya dan keluarga					
8.	Perusahaan memberikan tunjangan hari raya setiap tahun					
9.	Perusahaan memberikan cuti bersama, cuti tahunan, cuti sakit, dan cuti menikah.					
10	Perusahaan menyediakan fasilitas yang mendukung untuk bekerja (AC, komputer, kendaraan)					
	Kompensasi Non Finansial (X2)					
11	Pekerjaan saya sangat menarik					
12	Saya mendapat tanggung jawab sesuai dengan keahlian					
13	Atasan mengapresiasi hasil kerja saya					
14	Kondisi kerja berupa fasilitas(tempat ibadah, kamar mandi, ruangan kerja, dll) di perusahaaan ini sangat mendukung dan memadai.					
15	Supervisor saya sangat kompeten dalam melaksanakan pekerjaan					
16	Rekan kerja dan saya tidak pernah terlibat konflik					

	Kepuasan Kerja (Z)					
17	Saya puas dengan sistem kompensasi yang diberikan perusahaan					
18	Saya puas karena perusahaan memberikan kompensasi yang sesuai dengan pekerjaan					
19	Saya puas karena perusahaan memberikan kompensasi dengan tepat waktu					
20	Saya senang karena pekerjaan yang saya lakukan menarik					
21	Saya senang dengan tanggung jawab pekerjaan yang diberikan saat ini					
22	Saya senang dengan cara atasan dalam memberikan penghargaan atas kinerja yang bagus					
23	Saya senang dapat menjalin komunikasi yang baik dengan atasan					
24	Saya senang atasan memberikan motivasi dalam bekerja					
25	Saya senang atasan menerima ide dan saran yang saya sampaikan					
No.	**Pernyataan**	**STS**	**TS**	**N**	**S**	**SS**
26	Saya senang dapat dukungan dari rekan kerja di tempat kerja					
27	Saya senang dapat bantuan dalam menyelesaiakan pekerjaan dari rekan kerja					
28	Saya senang dapat bekerjasama dengan rekan kerja lain dalam menyelesaikan pekerjaan					
	Kinerja Karyawan (Y)					
29	Saya dapat menyelesaikan jumlah tugas sesuai standar kuantitas(jumlah) yang ditentukan perusahaan					
30	Saya menyelesaikan pekerjaan dengan teliti					
31	Saya melaksanakan pekerjaan dengan optimal					
32	Saya mampu mencapai target kerja yang ditentukan perusahaan					

33	Saya dapat mencapai hasil kerja yang lebih tinggi dari target kerja yang ditentukan perusahaan					
34	Saya bisa menigkatkan hasil kerja dari waktu ke waktu					
35	Saya memanfaatkan waktu kerja dengan baik					
36	Saya dapat menyelesaikan pekerjaan dengan tepat waktu					
37	Saya dapat menyelesaikan pekerjaan lebih cepat dari waktu yang ditentukan perusahaan					

TERIMA KASIH
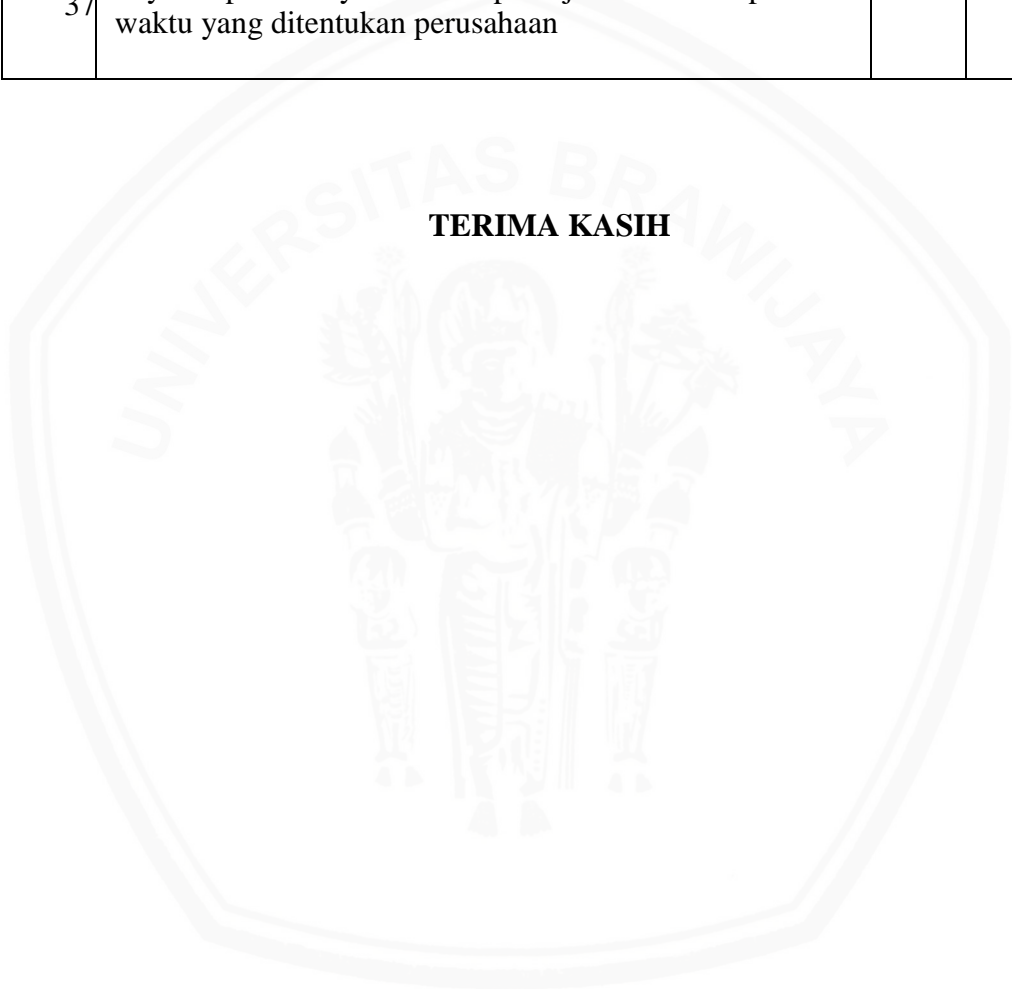
Appendix 2: Recapitulation Result of Questionnaire

No	Jenis Kelamin	Usia	Lama Bekerja	Jabatan	Rata-rata Gaji	Pendidikan Terakhir	Status
1	L	40	180	Manajer	3.600.000 - 4.000.000	S1	Menikah
2	P	23	7	Sekretaris	≤ 2.000.000	S1	Belum Menikah
3	L	45	278	Kabag. Humas	3.600.000 - 4.000.000	S1	Menikah
4	L	40	240	Kabag.Operasi	3.600.000 - 4.000.000	S1	Menikah
5	L	47	300	Staff. Operasi	≤ 2.000.000	SMA	Menikah
6	P	40	180	Staff. Operasi	2.100.000-3.500.000	S1	Menikah
7	L	34	24	Staff. Operasi	≤ 2.000.000	SMA	Belum Menikah
8	L	35	36	Operator	≤ 2.000.000	SMA	Menikah
9	P	22	6	Operator	≤ 2.000.000	SMA	Belum Menikah
10	P	25	60	Operator	≤ 2.000.000	SMA	Belum Menikah
11	L	20	12	Operator	≤ 2.000.000	SMA	Belum Menikah
12	P	23	24	Operator	≤ 2.000.000	SMA	Belum Menikah
13	P	22	48	Operator	≤ 2.000.000	SMA	Belum Menikah
14	L	28	60	Operator	≤ 2.000.000	SMA	Belum Menikah
15	L	37	6	Operator	≤ 2.000.000	SMA	Menikah
16	L	24	36	Operator	≤ 2.000.000	SMA	Belum Menikah
17	L	51	12	Operator	≤ 2.000.000	D3	Menikah
18	P	21	5	Operator	≤ 2.000.000	SMA	Belum Menikah
19	P	21	4	Operator	≤ 2.000.000	SMA	Belum Menikah
20	P	26	36	Operator	≤ 2.000.000	SMA	Belum Menikah
21	P	24	4	Operator	≤ 2.000.000	SMA	Belum Menikah
22	P	20	12	Operator	≤ 2.000.000	SMA	Belum Menikah
23	L	22	36	Operator	≤ 2.000.000	SMA	Belum Menikah
24	L	37	240	Kabag. Personalia	2.100.000-3.500.000	S1	Menikah

25	P	29	48	Admin. Personalia	≤ 2.000.000	D3	Menikah
26	L	43	276	Rumah Tangga	≤ 2.000.000	SMP	Menikah
27	P	41	216	Rumah Tangga	≤ 2.000.000	SMP	Menikah
28	P	35	264	Kabag. Keuangan	2.100.000-3.500.000	S1	Menikah
29	P	28	96	Kasir	≤ 2.000.000	SMA	Menikah
30	P	28	10	Kasir	≤ 2.000.000	SMA	Belum Menikah
31	L	35	144	Kasir	≤ 2.000.000	SMA	Menikah
32	L	42	16	Koordinator. Gudang	≤ 2.000.000	SMA	Menikah
33	L	36	72	Koordinator. Gudang	≤ 2.000.000	SMA	Menikah
34	P	30	24	Koordinator. Gudang	≤ 2.000.000	SMA	Menikah
35	L	28	8	Koordinator. Gudang	≤ 2.000.000	S1	Belum Menikah
36	L	35	72	Staff. Gudang	≤ 2.000.000	SMA	Menikah
37	L	32	84	Staff. Gudang	≤ 2.000.000	SMA	Menikah
38	L	28	108	Staff. Gudang	≤ 2.000.000	SMA	Menikah
39	L	34	48	Staff. Gudang	≤ 2.000.000	SMA	Menikah
40	L	34	240	Kabag. Teknik	2.100.000-3.500.000	S1	Menikah
41	L	36	96	Mekanik	2.100.000-3.500.000	S1	Menikah
42	L	38	180	Mekanik	2.100.000-3.500.000	SMA	Menikah
43	L	36	120	Mekanik	2.100.000-3.500.000	SMA	Menikah
44	L	26	108	Mekanik	2.100.000-3.500.000	S1	Belum Menikah
45	L	27	48	Mekanik	≤ 2.000.000	SMA	Menikah
46	L	45	300	Mekanik	2.100.000-3.500.000	SMA	Menikah
47	L	24	96	Mekanik	≤ 2.000.000	SMA	Menikah
48	L	26	48	Mekanik	≤ 2.000.000	SMA	Menikah
49	L	36	120	Body Repair	2.100.000-3.500.000	SMA	Menikah
50	L	29	8	Body Repair	2.100.000-3.500.000	S1	Menikah
51	L	57	240	Oilman	≤ 2.000.000	SMA	Menikah
52	L	27	65	Security	≤ 2.000.000	SMA	Menikah
53	L	34	60	Security	≤ 2.000.000	SMA	Menikah
54	L	29	60	IT	≤ 2.000.000	S1	Menikah

No.	Financial Compensation (X1)										
	X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	X1.9	X1.10	X1
1.	4	4	5	4	4	4	5	4	4	4	42
2.	2	3	4	5	4	5	4	4	5	4	40
3.	4	4	5	5	5	5	5	5	5	5	48
4.	4	4	5	5	5	5	5	5	5	4	47
5.	1	1	4	4	4	5	5	5	5	5	39
6.	3	3	5	4	4	5	5	5	4	5	43
7.	2	2	5	4	4	5	5	4	5	5	41
8.	2	2	4	4	4	5	4	4	3	4	36
9.	4	4	5	5	5	5	5	5	5	5	48
10.	4	4	4	4	4	4	4	4	3	4	39
11.	4	4	4	4	4	4	4	4	3	4	39
12.	4	4	4	4	4	4	4	4	3	4	39
13.	4	4	4	4	4	4	4	4	3	4	39
14.	4	4	4	3	4	4	4	4	3	4	38
15.	2	2	4	4	4	4	4	4	4	4	36
16.	2	2	3	4	3	4	4	3	2	3	30
17.	4	4	5	4	4	5	4	4	4	4	42
18.	3	3	4	4	4	4	3	4	3	4	36
19.	3	3	4	4	4	4	3	4	3	4	36
20.	4	4	4	4	4	4	4	4	4	5	41
21.	4	4	4	4	4	4	4	4	4	5	41
22.	3	3	3	3	3	3	3	3	4	3	31
23.	2	2	4	3	4	4	5	5	3	5	37
24.	4	4	4	4	4	4	5	4	4	5	42
25.	2	3	4	4	4	4	4	4	4	4	37
26.	4	4	5	4	4	4	4	5	4	5	43
27.	4	4	5	4	4	4	4	4	5	4	42
28.	4	4	5	3	3	3	4	4	2	4	36
29.	4	4	4	4	4	4	4	4	4	5	41
30.	4	4	4	4	4	4	4	4	4	5	41
31.	2	2	4	4	4	3	4	4	5	5	37
32.	2	2	4	4	5	5	5	5	5	5	42
33.	4	3	4	4	3	3	4	4	3	3	35
34.	2	2	3	3	3	3	4	5	3	1	29
35.	2	2	4	4	4	4	5	5	4	5	39
36.	2	2	5	4	3	3	5	4	3	4	35
37.	2	2	5	4	3	3	5	5	3	3	35

38.	2	2	4	4	4	4	5	5	4	5	39
39.	2	2	4	4	4	4	5	5	4	5	39
40.	4	4	5	4	5	5	5	5	3	4	44
41.	4	4	3	3	3	5	5	5	5	5	42
42.	4	4	3	4	3	4	4	4	4	4	38
43.	4	4	3	4	4	4	4	4	4	4	39
44.	4	4	4	3	3	3	3	3	3	3	33
45.	2	3	4	4	4	4	4	4	3	4	36
46.	4	4	3	3	3	4	4	4	4	4	37
47.	3	3	5	5	5	5	5	5	5	4	45
48.	3	3	4	4	4	4	4	4	3	4	37
49.	4	4	4	4	4	4	5	4	4	3	40
50.	4	4	4	4	4	4	5	5	4	4	42
51.	2	2	4	4	4	4	5	4	4	4	37
52.	2	3	4	3	4	4	5	4	4	4	37
53.	2	3	4	4	5	5	5	5	5	5	43
54.	2	3	3	3	3	3	4	4	3	4	32

No.	Non Financial Compensation (X2)						
	X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2
1.	4	4	4	4	4	4	24
2.	4	3	3	3	3	4	20
3.	4	3	2	4	3	4	20
4.	5	5	5	5	5	5	30
5.	5	4	4	4	4	4	25
6.	5	5	5	5	5	5	30
7.	5	4	3	5	3	5	25
8.	5	4	4	4	4	4	25
9.	4	4	3	3	3	4	21
10.	4	4	3	5	4	5	25
11.	4	2	3	3	3	3	18
12.	4	3	3	4	3	3	20
13.	5	4	4	4	4	5	26
14.	4	3	4	4	3	4	22
15.	4	3	3	3	3	4	20
16.	5	4	3	3	2	5	22
17.	5	3	4	3	3	4	22
18.	5	5	5	5	5	5	5
19.	4	3	3	4	2	4	20

20.	4	4	4	4	4	24
21.	3	4	3	3	3	4	20
22.	4	3	3	3	2	4	19
23.	4	4	5	5	3	5	26
24.	5	5	5	5	5	5	30
25.	5	5	5	5	5	5	30
26.	5	5	5	5	5	5	30
27.	5	5	5	5	5	5	30
28.	5	5	5	5	5	5	30
29.	5	5	5	5	5	5	30
30.	5	5	5	5	5	5	30
31.	4	3	3	5	4	5	24
32.	5	5	5	5	5	5	30
33.	5	5	5	5	5	5	30
34.	5	3	3	3	4	4	22
35.	5	5	5	5	5	5	30
36.	5	5	5	5	5	5	30
37.	5	4	4	4	4	5	26
38.	3	3	4	4	3	3	20
39.	5	5	5	5	5	5	30
40.	5	5	5	5	5	5	30
41.	5	5	5	5	5	5	30
42.	5	5	5	5	5	5	30
43.	5	5	5	5	5	5	30
44.	5	5	5	5	5	5	30
45.	5	5	4	4	5	5	28
46.	5	5	5	5	5	5	30
47.	4	4	3	3	3	3	20
48.	5	5	5	5	5	5	30
49.	5	5	5	5	4	4	28
50.	4	3	3	4	3	3	20
51.	5	4	5	5	4	5	28
52.	5	4	5	5	4	5	28
53.	4	5	4	4	4	4	25
54.	5	5	5	5	5	5	30

No.	Job Satisfaction (Z)												
	Z1.1	Z1.2	Z1.3	Z1.4	Z1.5	Z1.6	Z1.7	Z1.8	Z1.9	Z1.10	Z1.11	Z1.12	Z
1.	4	4	3	5	4	2	4	4	5	4	4	4	47
2.	2	2	4	2	2	3	1	2	5	4	3	5	35
3.	3	3	3	4	4	4	3	3	3	4	4	4	42
4.	3	4	5	4	4	3	3	5	5	4	3	4	47
5.	3	3	3	3	3	2	4	3	2	4	4	4	38
6.	4	4	5	5	5	5	4	5	5	4	4	4	54
7.	3	3	3	5	4	3	3	3	3	4	4	4	42
8.	3	3	3	4	3	3	3	3	3	5	5	5	43
9.	3	3	3	4	4	3	3	3	3	5	5	5	44
10.	4	4	4	4	4	4	4	4	4	4	4	4	48
11.	3	3	3	3	3	3	3	3	3	3	3	3	36
12.	3	3	4	4	4	2	3	3	3	4	4	2	39
13.	3	3	3	3	3	3	3	3	3	3	3	3	36
14.	5	5	5	5	5	5	5	5	5	5	5	5	60
15.	3	3	3	4	4	3	3	3	3	5	5	5	44
16.	3	3	3	4	4	3	3	3	3	5	5	5	44
17.	3	3	3	4	4	3	4	3	3	4	4	4	42
18.	3	4	4	4	4	3	3	4	4	4	3	4	44
19.	3	3	3	3	3	3	3	3	3	5	5	5	42
20.	3	4	4	3	4	3	4	4	3	4	5	4	45
21.	3	4	4	3	4	3	4	4	3	4	5	4	45
22.	3	3	3	3	4	3	3	3	3	5	5	5	43
23.	3	3	4	4	4	4	3	4	4	4	4	4	45
24.	2	3	4	4	4	3	2	3	5	3	3	3	39
25.	2	2	2	2	2	2	2	2	2	2	2	2	24
26.	4	4	3	4	4	3	4	3	4	3	3	2	41
27.	3	4	3	4	4	4	5	4	3	4	3	4	45
28.	3	3	3	5	5	3	3	5	5	3	3	4	45
29.	3	3	4	3	4	4	3	3	3	4	5	4	43
30.	3	4	3	3	4	4	4	4	3	3	4	3	42
31.	4	4	3	4	3	3	4	3	4	5	5	4	46
32.	3	3	4	4	4	4	3	5	4	3	4	3	44
33.	3	3	4	4	3	3	4	5	4	5	5	5	48
34.	4	3	4	4	4	4	4	5	4	5	5	5	51
35.	3	3	4	2	3	3	3	4	4	3	3	3	38
36.	3	3	3	4	4	4	4	3	3	5	5	4	45
37.	3	2	4	4	3	3	3	4	4	4	4	5	43

No.													
38.	2	2	4	4	4	4	2	4	4	5	5	5	45
39.	3	3	5	3	3	4	3	5	5	4	4	4	46
40.	3	4	3	3	3	3	4	3	4	4	4	4	42
41.	3	3	3	4	4	3	3	4	4	4	4	3	42
42.	3	3	3	4	4	4	4	4	4	4	3	3	43
43.	3	3	3	4	4	4	3	4	4	4	4	3	43
44.	3	4	4	4	4	4	4	4	4	4	4	4	47
45.	3	3	3	3	4	3	3	3	3	5	3	4	40
46.	4	3	3	4	3	4	4	4	5	4	4	4	46
47.	3	3	3	3	3	3	3	3	3	5	5	5	42
48.	3	3	3	3	3	3	3	3	3	3	5	5	40
49.	4	4	4	3	4	3	4	4	4	4	3	4	45
50.	4	4	4	4	4	3	4	3	4	3	3	4	44
51.	4	4	3	4	4	3	4	3	4	4	4	4	45
52.	3	3	4	4	4	4	3	4	4	4	3	3	43
53.	2	4	4	5	5	3	4	5	4	5	4	4	49
54.	3	3	3	3	3	3	3	3	5	5	5	3	42

No.	Employees' Performance (Y)									
	Y1.1	Y1.2	Y1.3	Y1.4	Y1.5	Y1.6	Y1.7	Y1.8	Y1.9	Y
1.	4	4	5	4	2	3	4	5	4	35
2.	2	1	2	2	3	4	2	5	4	25
3.	3	3	4	4	4	3	3	3	4	31
4.	4	3	4	4	3	5	5	5	4	37
5.	3	4	3	3	2	3	3	2	4	27
6.	4	4	5	5	5	5	5	5	4	42
7.	3	3	5	4	3	3	3	3	4	31
8.	3	3	4	3	3	3	3	3	5	30
9.	3	3	4	4	3	3	3	3	5	31
10.	4	4	4	4	4	4	4	4	4	36
11.	3	3	3	3	3	3	3	3	3	27
12.	3	3	4	4	2	4	3	3	4	30
13.	3	3	3	3	3	3	3	3	3	27
14.	5	5	5	5	5	5	5	5	5	45
15.	3	4	4	4	3	3	3	3	4	31
16.	3	3	4	4	3	3	3	3	5	31
17.	3	4	4	4	3	3	3	3	4	31
18.	4	3	4	4	3	4	4	4	4	34
19.	3	4	3	3	3	3	3	3	4	29

20.	4	4	3	4	3	4	4	3	4	33
21.	4	4	3	4	3	4	4	3	4	33
22.	3	3	3	4	3	3	3	3	5	30
23.	3	3	4	4	4	4	4	4	4	34
24.	3	2	4	4	3	4	3	5	3	31
25.	2	2	2	2	2	2	2	2	2	18
26.	4	4	4	4	3	3	3	4	3	32
27.	4	5	4	4	4	3	4	3	4	35
28.	3	3	5	5	3	3	5	5	3	35
29.	3	3	3	4	4	4	3	3	4	31
30.	4	4	3	4	4	3	4	3	3	32
31.	4	4	4	3	3	3	3	4	5	33
32.	3	3	4	4	4	4	5	4	3	34
33.	3	4	4	3	3	4	5	4	5	35
34.	3	4	4	4	4	4	5	4	5	37
35.	3	3	2	3	3	4	4	4	3	29
36.	3	4	4	4	4	3	3	3	5	33
37.	2	3	4	3	3	4	4	4	4	31
38.	2	3	4	4	4	4	4	4	4	33
39.	3	3	3	3	4	5	5	5	4	35
40.	4	4	3	3	3	3	3	4	4	31
41.	3	3	4	4	3	3	4	4	4	32
42.	3	4	4	4	4	3	4	4	4	34
43.	3	3	4	4	4	3	4	4	4	33
44.	4	4	4	4	4	4	4	4	4	36
45.	3	3	3	4	3	3	3	3	5	30
46.	3	4	4	3	4	3	4	5	4	34
47.	3	4	3	3	3	3	3	3	4	29
48.	3	3	3	3	3	3	3	3	3	27
49.	4	4	3	4	3	4	4	4	4	34
50.	4	4	4	4	3	4	3	4	3	33
51.	4	4	4	4	3	3	3	4	4	33
52.	3	3	4	4	4	4	4	4	4	34
53.	4	4	5	5	3	4	5	4	5	39
54.	3	3	4	3	3	3	3	5	4	31

Appendix 3 : General Description of Respondents Frequency of Questionnaire

Frequency Table

Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	37	68,5	68,5	68,5
	Female	17	31,5	31,5	100,0
	Total	54	100,0	100,0	

Age

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	20-25	14	25,9	25,9	25,9
	>25-30	14	25,9	25,9	51,9
	>30-35	9	16,7	16,7	68,5
	>35-40	8	14,8	14,8	83,3
	>40-45	6	11,1	11,1	94,4
	>45-50	1	1,9	1,9	96,3
	>50	2	3,7	3,7	100,0
	Total	54	100,0	100,0	

Length of working period

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 3,5	20	37,0	37,0	37,0
	> 3,5-7	13	24,1	24,1	61,1
	> 7-10	7	13,0	13,0	74,1
	> 10-14	1	1,9	1,9	75,9
	> 14-17	3	5,6	5,6	81,5
	> 17-21	5	9,3	9,3	90,7
	> 21	5	9,3	9,3	100,0
	Total	54	100,0	100,0	

Income per month from the company

		Frequency	Percent	Valid Percent	Cumulative Percent
	≤ Rp. 2.000.000	40	74,1	74,1	74,1
Valid	Rp. 2.100.000 – Rp. 3.500.000	11	20,4	20,4	94,4
	Rp. 3.600.000 – Rp. 4.000.000	3	5,6	5,6	100,0
	Total	54	100,0	100,0	

Educational Background

		Frequency	Percent	Valid Percent	Cumulative Percent
	Junior high school	2	3,7	3,7	3,7
Valid	Senior high school	37	68,5	68,5	72,2
	Dimploma degree	2	3,7	3,7	75,9
	Bachelor degree	13	24,1	24,1	100,0
	Total	54	100,0	100,0	

Marital Status

		Frequency	Percent	Valid Percent	Cumulative Percent
	Married	36	66,7	66,7	66,7
Valid	Single	18	33,3	33,3	100,0
	Total	54	100,0	100,0	

Appendix 4 : Respondents Answer Frequency of Questionnaire

Frequency Table

X1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1,9	1,9	1,9
	2	20	37,0	37,0	38,9
	3	6	11,1	11,1	50,0
	4	27	50,0	50,0	100,0
	Total	54	100,0	100,0	

X1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1,9	1,9	1,9
	2	14	25,9	25,9	27,8
	3	13	24,1	24,1	51,9
	4	26	48,1	48,1	100,0
	Total	54	100,0	100,0	

X1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	8	14,8	14,8	14,8
	4	32	59,3	59,3	74,1
	5	14	25,9	25,9	100,0
	Total	54	100,0	100,0	

X1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	10	18,5	18,5	18,5
	4	39	72,2	72,2	90,7
	5	5	9,3	9,3	100,0
	Total	54	100,0	100,0	

X1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	12	22,2	22,2	22,2
	4	35	64,8	64,8	87,0
	5	7	13,0	13,0	100,0
	Total	54	100,0	100,0	

X1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	9	16,7	16,7	16,7
	4	31	57,4	57,4	74,1
	5	14	25,9	25,9	100,0
	Total	54	100,0	100,0	

X1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	4	7,4	7,4	7,4
	4	27	50,0	50,0	57,4
	5	23	42,6	42,6	100,0
	Total	54	100,0	100,0	

X1.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3	3	5,6	5,6	5,6
	4	33	61,1	61,1	66,7
	5	18	33,3	33,3	100,0
	Total	54	100,0	100,0	

X1.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,7	3,7	3,7
	3	18	33,3	33,3	37,0
	4	22	40,7	40,7	77,8
	5	12	22,2	22,2	100,0
	Total	54	100,0	100,0	

X1.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1,9	1,9	1,9
	3	6	11,1	11,1	13,0
	4	28	51,9	51,9	64,8
	5	19	35,2	35,2	100,0
	Total	54	100,0	100,0	

X2.1

		Frequency	Percent	Valid Percent	Cumulative Percent
	3	2	3,7	3,7	3,7
	4	17	31,5	31,5	35,2
	5	35	64,8	64,8	100,0
	Total	54	100,0	100,0	

X2.2

		Frequency	Percent	Valid Percent	Cumulative Percent
	2	1	1,9	1,9	1,9
	3	12	22,2	22,2	24,1
Valid	4	15	27,8	27,8	51,9
	5	26	48,1	48,1	100,0
	Total	54	100,0	100,0	

X2.3

		Frequency	Percent	Valid Percent	Cumulative Percent
	2	1	1,9	1,9	1,9
	3	15	27,8	27,8	29,6
Valid	4	11	20,4	20,4	50,0
	5	27	50,0	50,0	100,0
	Total	54	100,0	100,0	

X2.4

		Frequency	Percent	Valid Percent	Cumulative Percent
	3	10	18,5	18,5	18,5
	4	14	25,9	25,9	44,4
Valid	5	30	55,6	55,6	100,0
	Total	54	100,0	100,0	

X2.5

		Frequency	Percent	Valid Percent	Cumulative Percent
	2	3	5,6	5,6	5,6
	3	14	25,9	25,9	31,5
Valid	4	13	24,1	24,1	55,6
	5	24	44,4	44,4	100,0
	Total	54	100,0	100,0	

X2.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	3,00	5	9,3	9,3	9,3
	4,00	16	29,6	29,6	38,9
	5,00	33	61,1	61,1	100,0
	Total	54	100,0	100,0	

Z1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	5	9,3	9,3	9,3
	3	38	70,4	70,4	79,6
	4	10	18,5	18,5	98,1
	5	1	1,9	1,9	100,0
	Total	54	100,0	100,0	

Z1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	7,4	7,4	7,4
	3	32	59,3	59,3	66,7
	4	17	31,5	31,5	98,1
	5	1	1,9	1,9	100,0
	Total	54	100,0	100,0	

Z1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1,9	1,9	1,9
	3	29	53,7	53,7	55,6
	4	20	37,0	37,0	92,6
	5	4	7,4	7,4	100,0
	Total	54	100,0	100,0	

Z1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	5,6	5,6	5,6
	3	16	29,6	29,6	35,2
	4	29	53,7	53,7	88,9
	5	6	11,1	11,1	100,0
	Total	54	100,0	100,0	

Z1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,7	3,7	3,7
	3	15	27,8	27,8	31,5
	4	33	61,1	61,1	92,6
	5	4	7,4	7,4	100,0
	Total	54	100,0	100,0	

Z1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	7,4	7,4	7,4
	3	32	59,3	59,3	66,7
	4	16	29,6	29,6	96,3
	5	2	3,7	3,7	100,0
	Total	54	100,0	100,0	

Z1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1,9	1,9	1,9
	2	3	5,6	5,6	7,4
	3	27	50,0	50,0	57,4
	4	21	38,9	38,9	96,3
	5	2	3,7	3,7	100,0
	Total	54	100,0	100,0	

Z1.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,7	3,7	3,7
	3	25	46,3	46,3	50,0
	4	18	33,3	33,3	83,3
	5	9	16,7	16,7	100,0
	Total	54	100,0	100,0	

Z1.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,7	3,7	3,7
	3	21	38,9	38,9	42,6
	4	21	38,9	38,9	81,5
	5	10	18,5	18,5	100,0
	Total	54	100,0	100,0	

Z1.10

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1,9	1,9	1,9
	3	10	18,5	18,5	20,4
	4	27	50,0	50,0	70,4
	5	16	29,6	29,6	100,0
	Total	54	100,0	100,0	

Z1.11

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1,9	1,9	1,9
	3	15	27,8	27,8	29,6
	4	20	37,0	37,0	66,7
	5	18	33,3	33,3	100,0
	Total	54	100,0	100,0	

Z1.12

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	5,6	5,6	5,6
	3	11	20,4	20,4	25,9
	4	26	48,1	48,1	74,1
	5	14	25,9	25,9	100,0
	Total	54	100,0	100,0	

Y1.1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	7,4	7,4	7,4
	3	32	59,3	59,3	66,7
	4	17	31,5	31,5	98,1
	5	1	1,9	1,9	100,0
	Total	54	100,0	100,0	

Y1.2

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	1	1	1,9	1,9	1,9
	2	2	3,7	3,7	5,6
	3	25	46,3	46,3	51,9
	4	24	44,4	44,4	96,3
	5	2	3,7	3,7	100,0
	Total	54	100,0	100,0	

Y1.3

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	3	5,6	5,6	5,6
	3	15	27,8	27,8	33,3
	4	30	55,6	55,6	88,9
	5	6	11,1	11,1	100,0
	Total	54	100,0	100,0	

Y1.4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,7	3,7	3,7
	3	15	27,8	27,8	31,5
	4	33	61,1	61,1	92,6
	5	4	7,4	7,4	100,0
	Total	54	100,0	100,0	

Y1.5

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	4	7,4	7,4	7,4
	3	32	59,3	59,3	66,7
	4	16	29,6	29,6	96,3
	5	2	3,7	3,7	100,0
	Total	54	100,0	100,0	

Y1.6

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	1	1,9	1,9	1,9
	3	29	53,7	53,7	55,6
	4	20	37,0	37,0	92,6
	5	4	7,4	7,4	100,0
	Total	54	100,0	100,0	

Y1.7

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,7	3,7	3,7
	3	25	46,3	46,3	50,0
	4	18	33,3	33,3	83,3
	5	9	16,7	16,7	100,0
	Total	54	100,0	100,0	

Y1.8

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2	2	3,7	3,7	3,7
	3	21	38,9	38,9	42,6
	4	21	38,9	38,9	81,5
	5	10	18,5	18,5	100,0
	Total	54	100,0	100,0	

Y1.9

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2,00	1	1,9	1,9	1,9
	3,00	10	18,5	18,5	20,4
	4,00	32	59,3	59,3	79,6
	5,00	11	20,4	20,4	100,0
	Total	54	100,0	100,0	
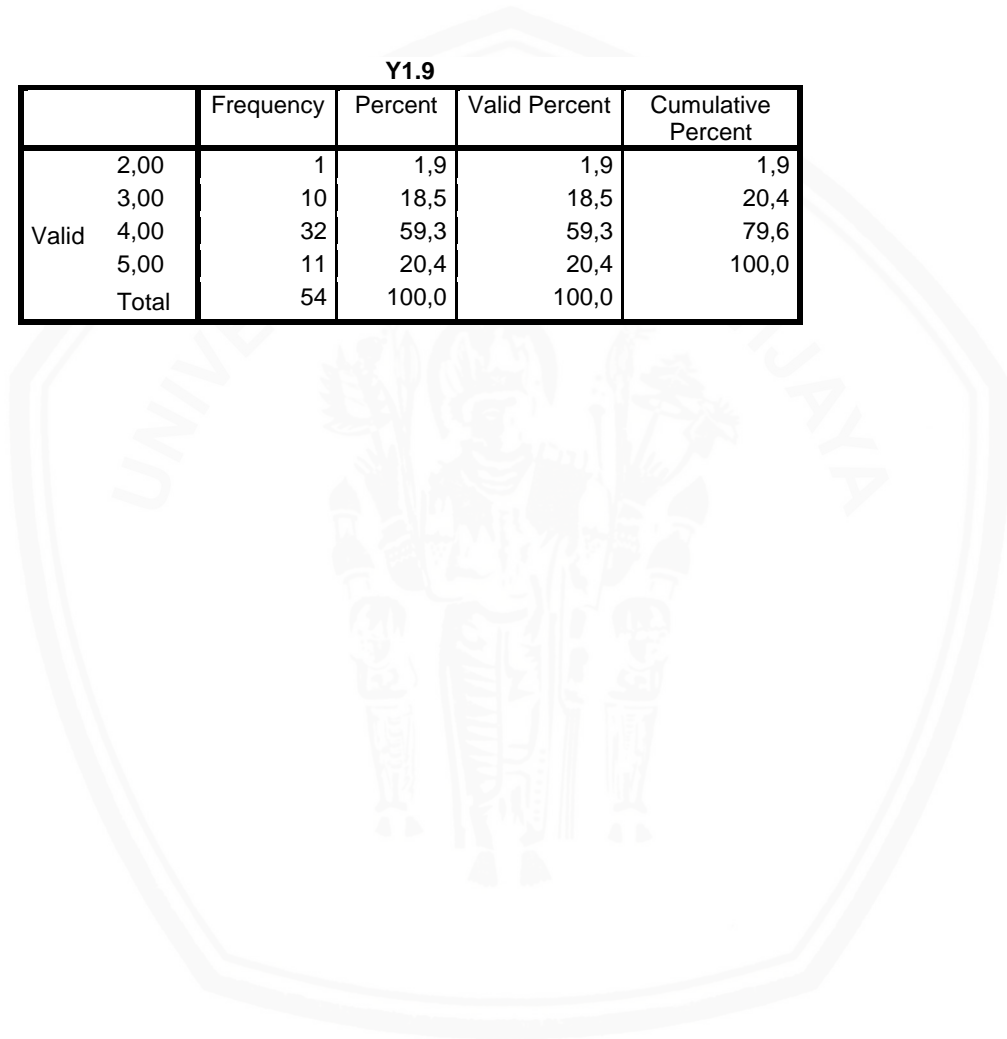
Appendix 5: Validity and Reability Testing

Correlations X1

Correlations

		X1
X1.1	Pearson Correlation	.419**
	Sig. (2-tailed)	.002
	N	54
X1.2	Pearson Correlation	.434**
	Sig. (2-tailed)	.001
	N	54
X1.3	Pearson Correlation	.579**
	Sig. (2-tailed)	.000
	N	54
X1.4	Pearson Correlation	.624**
	Sig. (2-tailed)	.000
	N	54
X1.5	Pearson Correlation	.771**
	Sig. (2-tailed)	.000
	N	54
X1.6	Pearson Correlation	.726**
	Sig. (2-tailed)	.000
	N	54
X1.7	Pearson Correlation	.526**
	Sig. (2-tailed)	.000
	N	54
X1.8	Pearson Correlation	.543**
	Sig. (2-tailed)	.000
	N	54
X1.9	Pearson Correlation	.651**
	Sig. (2-tailed)	.000
	N	54
X1.10	Pearson Correlation	.628**
	Sig. (2-tailed)	.000
	N	54
Financial Compensation	Pearson Correlation	1
	Sig. (2-tailed)	
	N	54

**. Correlation is significant at the 0,01 level (2-tailed)

*. Correlation is significant at the 0,05 level (2-tailed)

Reliability X1

Case Processing Summary

		N	%
	Valid	54	100.0
Cases	Excluded[a]	0	.0
	Total	54	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.764	10

Correlations X2

Correlations

		X2
X2.1	Pearson Correlation	.585^{**}
	Sig. (2-tailed)	.000
	N	54
X2.2	Pearson Correlation	.674^{**}
	Sig. (2-tailed)	.000
	N	54
X2.3	Pearson Correlation	.674^{**}
	Sig. (2-tailed)	.000
	N	54
X2.4	Pearson Correlation	.644^{**}
	Sig. (2-tailed)	.000
	N	54
X2.5	Pearson Correlation	.678^{**}
	Sig. (2-tailed)	.000
	N	54
X2.6	Pearson Correlation	.623^{**}
	Sig. (2-tailed)	.000
	N	54
Non Financial Compensation	Pearson Correlation	1
	Sig. (2-tailed)	
	N	54

**. Correlation is significant at the 0.01 level (2-tailed).
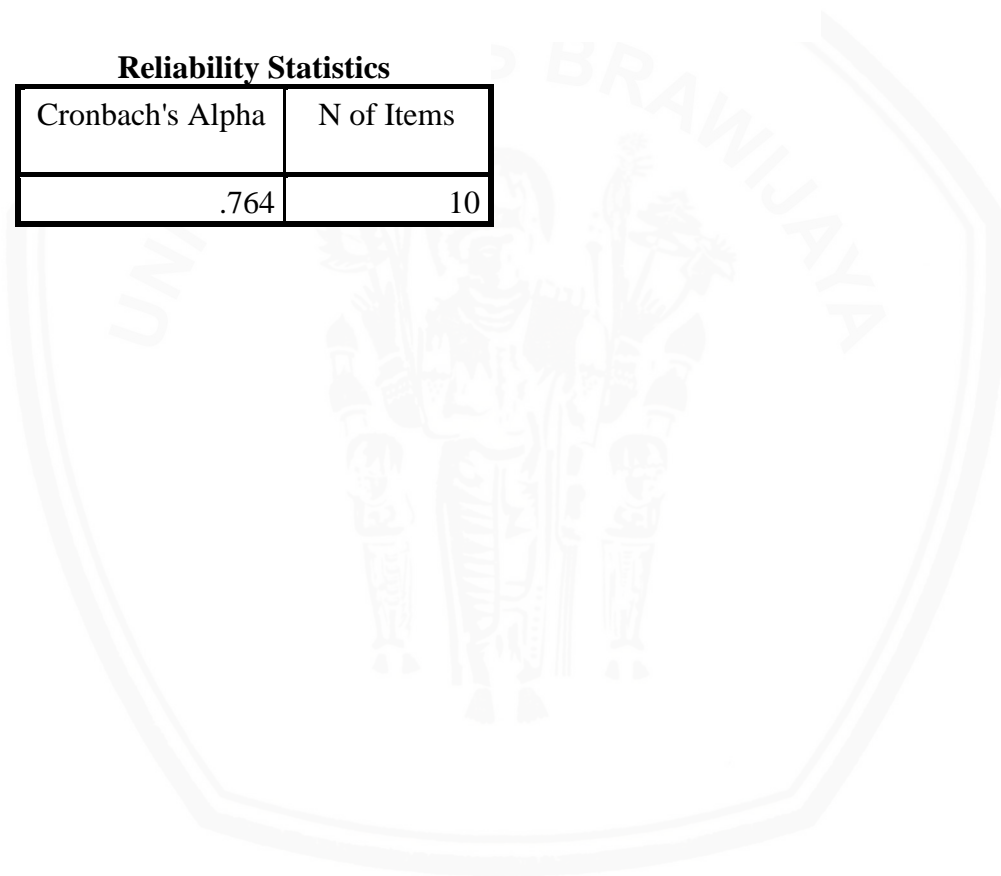*. Correlation is significant at the 0.05 level (2-tailed).

Reliability X2

Case Processing Summary

		N	%
Cases	Valid	54	100.0
	Excluded[a]	0	.0
	Total	54	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.933	6
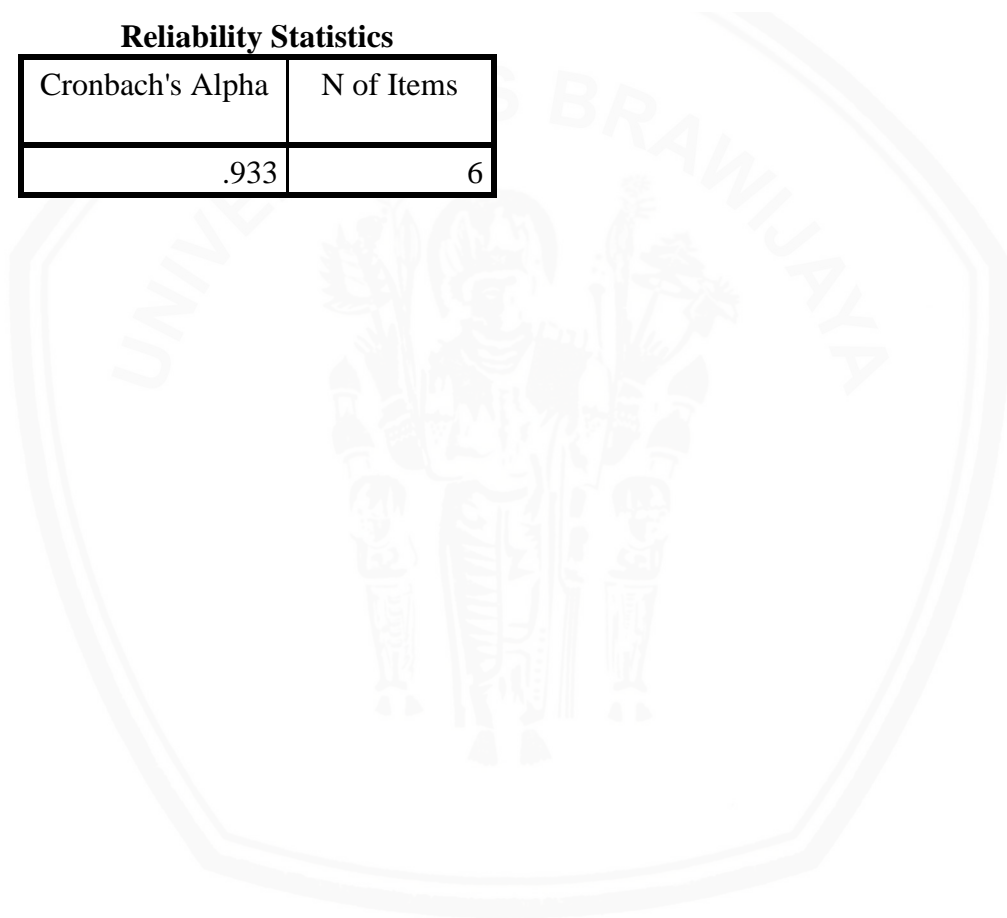
Correlations Z

<div align="center">Correlations</div>

		Z
	Pearson Correlation	.594**
Z1.1	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.595**
Z1.2	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	. 563**
Z1.3	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.666**
Z1.4	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.654**
Z1.5	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.596**
Z1.6	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.607**
Z1.7	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.705**
Z1.8	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.487**
Z1.9	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.515**
Z1.10	Sig. (2-tailed)	.000
	N	54
	Pearson Correlation	.453**
Z1.11	Sig. (2-tailed)	.001
	N	54
	Pearson Correlation	.448**
Z1.12	Sig. (2-tailed)	.001
	N	54
	Pearson Correlation	1
Job Satisfaction	Sig. (2-tailed)	
	N	54

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Reliability Z

Case Processing Summary

		N	%
	Valid	54	100.0
Cases	Excluded[a]	0	.0
	Total	54	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.807	12
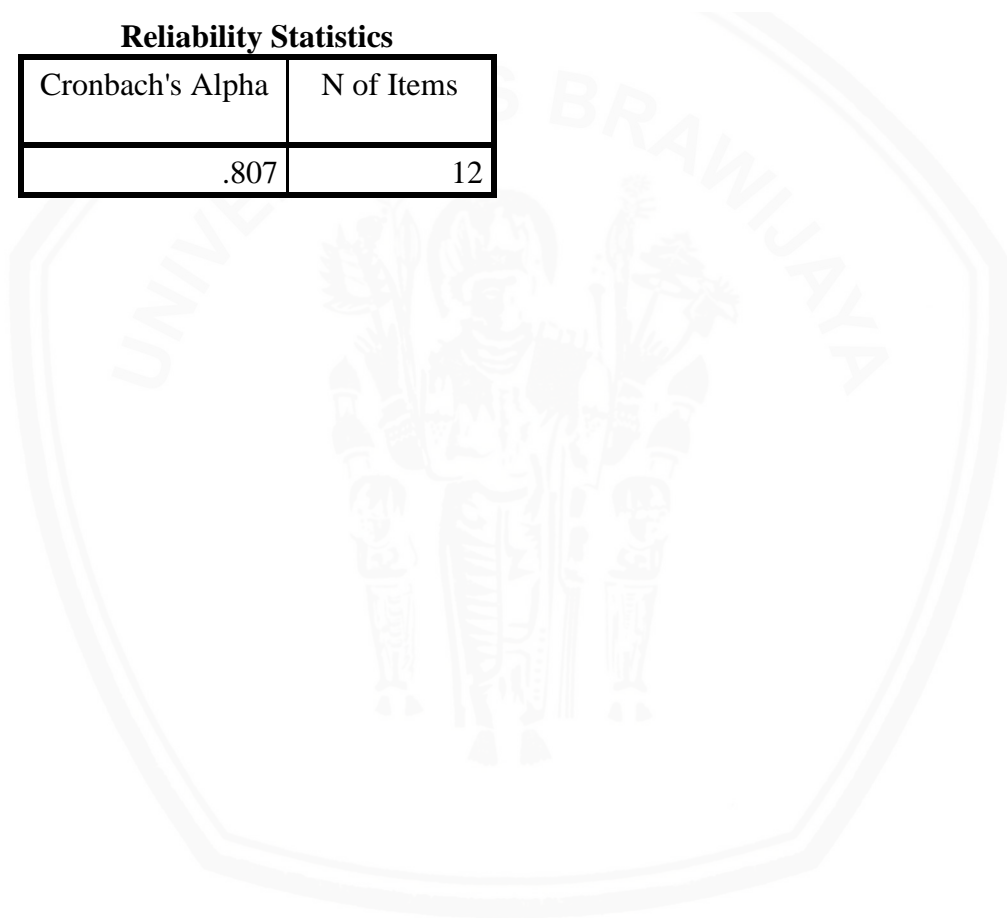
Correlations Y

Correlations

		Y
Y1.1	Pearson Correlation	.641**
	Sig. (2-tailed)	.000
	N	54
Y1.2	Pearson Correlation	.568**
	Sig. (2-tailed)	.000
	N	54
Y1.3	Pearson Correlation	.708**
	Sig. (2-tailed)	.000
	N	54
Y1.4	Pearson Correlation	.739**
	Sig. (2-tailed)	.000
	N	54
Y1.5	Pearson Correlation	.626**
	Sig. (2-tailed)	.000
	N	54
Y1.6	Pearson Correlation	.628**
	Sig. (2-tailed)	.000
	N	54
Y1.7	Pearson Correlation	.798**
	Sig. (2-tailed)	.000
	N	54
Y1.8	Pearson Correlation	.587**
	Sig. (2-tailed)	.000
	N	54
Y1.9	Pearson Correlation	.428**
	Sig. (2-tailed)	.001
	N	54
Employees' Performance	Pearson Correlation	1
	Sig. (2-tailed)	
	N	54

**. Correlation is significant at the 0.01 level (2-tailed).
*. Correlation is significant at the 0.05 level (2-tailed).

Reliability Y
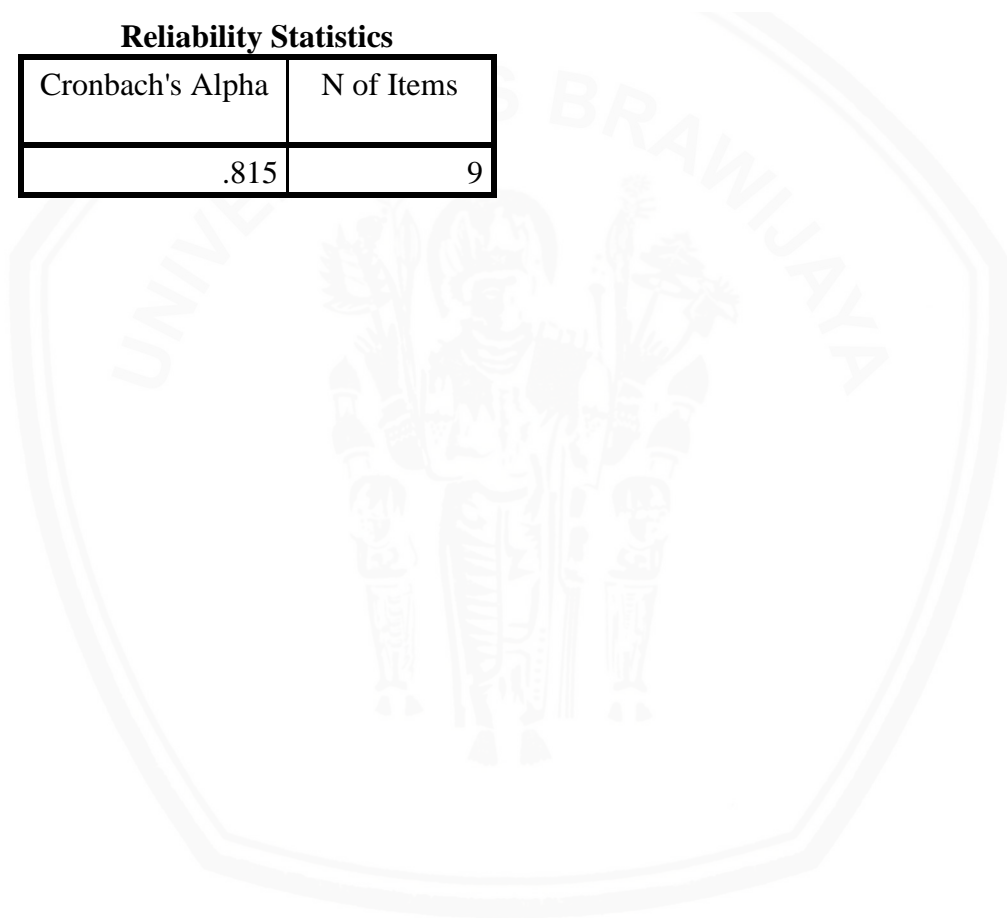
Case Processing Summary

		N	%
Cases	Valid	54	100.0
	Excluded[a]	0	.0
	Total	54	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.815	9

Appendix 6 : Path Analysis

1. Regression Coefficients for the Research Variables using software (IBM SPSS Statistic version 21)
1) Path Analysis of financial compensation on job satisfaction, non financial compensation on job satisfaction (X1 and X2 on Z)

Regression

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Non Financial Compensation , Financial Compensation[b]	.	Enter

a. Dependent Variable: Job Satisfaction
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,102[a]	,010	-,028	5,03156

a. Predictors: (Constant), Non Financial Compensation , Financial Compensation

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13,688	2	6,844	,270	,764[b]
	Residual	1291,145	51	25,317		
	Total	1304,833	53			

a. Dependent Variable: Job Satisfaction
b. Predictors: (Constant), Non Financial Compensation , Financial Compensation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	48,251	8,014		6,021	,000
	Financial Compensation	-,046	,169	-,038	-,272	,787
	Non Financial Compensation	-,117	,177	-,095	-,684	,497

a. Dependent Variable: Job Satisfaction

2) Path Analysis of financial compensation on job satisfaction, non financial compensation and job satisfaction on employees' performance (X1, X2 and Z on Y)

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
2	Job Satisfaction , Financial Compensation , Non Financial Compensation[b]	.	Enter

a. Dependent Variable: Employees' performance
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
2	,972[a]	,945	,942	,98031

a. Predictors: (Constant), Job Satisfaction , Financial Compensation , Non Financial Compensation

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
2	Regression	827,209	3	275,736	286,927	,000[b]
	Residual	48,050	50	,961		
	Total	875,259	53			

a. Dependent Variable: Employees' performance
b. Predictors: (Constant), Job Satisfaction , Financial Compensation , Non Financial Compensation

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
2	(Constant)	-10,573	2,042		-5,177	,000
	Financial Compensation	,089	,033	,089	2,697	,010
	Non Financial Compensation	-,168	,034	,185	5,550	,000
	Job Satisfaction	,796	,027	,971	29,164	,000

a. Dependent Variable: Employees' performance

2. Sobel test results

The Sobel test provided by Preacher and Leonardelli (see http://quantpsy.org/sobel/sobel.htm).

1) Sobel tests results of financial compensation on employees' performance through job satisfaction (X1 on Y through Z)

Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
1	Financial Compensation	-,046	,169	-,272	,787
	Job Satisfaction	,796	,027	29,164	,000

Input:		Test statistic:	Std. Error:	p-value:
a	-0.046	Sobel test: -0.27217775	0.13452973	0.78548535
b	0.796	Aroian test: -0.27202132	0.1346071	0.78560563
s_a	0.169	Goodman test: -0.27233445	0.13445233	0.78536487
s_b	0.027	Reset all	Calculate	

2) Sobel test results of non financial compensation on employees' performance through job satisfaction (X2 on Y through Z)

Model		Unstandardized Coefficients		t	Sig.
		B	Std. Error		
2	Non Financial Compensation	-,117	,177	-,095	,497
	Job Satisfaction	,796	,027	29,164	,000

Input:		Test statistic:	Std. Error:	p-value:
a	-0.117	Sobel test: -0.66085086	0.14092741	0.50870796
b	0.796	Aroian test: -0.66047121	0.14100842	0.50895149
s_a	0.177	Goodman test: -0.66123116	0.14084636	0.50846408
s_b	0.027	Reset all	Calculate	

Appendix 7 : CURICULUM VITAE

PERSONALDETAILS	
Full Name	Oktavika Alrina Mardiyanti
Place/Date of Birth	Surabaya, 14 Oktober 1993
Gender	Female
Religion	Muslim
Address	Plosorejo, RT 04 / RW 07 Kel/Desa Kedunggalar, Kecamatan Kedunggalar, Kabupaten Ngawi, Jawa Timur
No. HP	082245838432
E-Mail	Oktavikaalrinamardiyanti@yahoo.co.id

EDUCATIONAL BACKGROUND		
2012-present	Brawijaya University Malang	East Java, Indonesia
2009-2012	SMAN 2 Ngawi	East Java , Indonesia
2006-2009	MTsN Kedunggalar	East Java , Indonesia
2000-2006	SDN Kedunggalar 1	East Java , Indonesia
1998-2000	TK Hang Tuah 9 Surabaya	East Java , Indonesia

WORKING AND ORGANIZATION EXPERIENCE		
JULY-AUGUST 2015	ADMIN ER & COMDEV	PT MHU East Kalimantan, Indonesia
2014-2015	STAFF INTERNAL HRD	MW(Mahasiswa Wirausaha) UB
2012-2013	STAFF OLAHAN	SEC(Student Entrepreneur Club) FIA UB

Appendix 8 : PT Citra Perdana Kendedes Statement (Surat Keterangan riset
dari tempat riset)

CITRA
PERDANA
KENDEDES

SURAT KETERANGAN
NO : 060/CPK/HMS/VII/2017

Yang bertanda tangan di bawah ini :

Nama   : M. Cholil Arifin
Jabatan   : Kabag. Humas
             PT. CITRA PERDANA KENDEDES

Menerangkan dengan sebenarnya bahwa :

Nama   : Oktavika Alrina Mardiyanti
NIM   : 125030207121004
Jurusan   : Ilmu Administrasi Bisnis Universitas Brawijaya

Adalah benar telah melakukan penelitian di PT. Citra Perdana Kendedes mulai tanggal 3 Juli
2017 sampai dengan 3 Agustus 2017 untuk skripsi dengan judul "The Effect Of Compensation
On Employess Performance Trough Job Satisfaction As Intervening Variable"

Demikian surat keterangan ini dibuat dengan sebenarnya dan untuk dipergunakan sebagaimana
mestinya.

Malang, 8 Agustus 2017
PT. CITRA PERDANA KENDEDES

M. CHOLIL ARIFIN
Kabag. Humas

Cc : - Direktur
     - File

Alamat Kantor : Jl. Bunga Merak No. 2 Malang ℃ (0341) 404040 - 5Lines Fax. (0341) 485381