Effect of Remuneration on the Performance of Lecturers with Job Satisfaction as an Intervening Variable in Bengkulu University

Husnul Hatimah, S.Kom, Dr Hendra Lukito, SE, MM
Master of Management Study Program
Andalas University
Padang, West Sumatra

Abstract:- The implementation of college has three components of activities called Tridharma consisting of education, research and community service activities (Law No. 12 of 2012 concerning higher education). The process of assessing the quality and growth of a tertiary institution can be assessed from its ability and achievement of quality in carrying out these three activities. In addition, an assessment of the independence of tertiary institutions is added in financing their expenses and providing facilities to the human resources they have. The manifestation of the independence of universities in financing internal needs is one of them by implementing compensation financing through the provision of remuneration.

This study was conducted aimed at knowing the effect of remuneration on the performance of lecturers with job satisfaction as an intervening variable. The research data was collected through distributing questionnaires to lecturers at the University of Bengkulu as respondents. The sample in the study was 102 questionnaires. The research was processed using PLS SEM software. The variables used in this study as independent variables are remuneration (RM) and job satisfaction (KP) while the dependent variable is performance (KN). The results of the study concluded that remuneration had a negative and not significant effect on job performance and satisfaction and had a positive and significant effect on performance, then job satisfaction had a positive and significant effect on performance and remuneration had a negative and not significant effect on performance, through job satisfaction.

Keywords:- *remuneration, job satisfaction, lecturer performance.*

I. INTRODUCTION

Remuneration has become an indispensable instrument of an organization both private and public, especially in public organizations that have used a lot of remuneration systems along with the stipulation of government regulations for public organizations with public service status (BLU). Managing officials, supervisory boards and BLU employees can be given remuneration (Republic of Indonesia government regulation Number 23 of 2005 concerning financial management of public service bodies). Included in the tertiary educational environment, which for one of them is a lecturer as a BLU employee who is the recipient of remuneration.

In running a government organization in this globalization era, the principle of *good governance* is a challenge and the need for commitment in implementing the ideals of the nation and state as mandated in the Preamble of the 1945 Constitution.

University of Bengkulu has implemented remuneration based on Government Regulation Number 23 of 2005 regarding Financial Management of Public Service Agencies as amended by Government Regulation Number 74 of 2012. Decree of the Minister of Finance of the Republic of Indonesia Number 1260 / KMK.05 / 2015 concerning Determination of Remuneration for Management Officials, Supervisory Board and University of Bengkulu Public Service Agency Staff at the Research Ministry Technology and Higher Education.

With the remuneration implemented at the University of Bengkulu, this has led to payments for performance incentives originating from PNBP, using a system of calculating points towards performance gains. Lecturer Performance is a work achievement that reflects a comparison between work results and set standards.

The current phenomenon that occurs is that with the implementation of remuneration, all activities that are not the main task are given remuneration compensation referring to the achievement of points and referring to the chancellor's decree regarding remuneration guidelines. To improve performance, the importance of a sense of job satisfaction on performance rewards that are in line with expectations.

II. RESEARCH OBJECTIVES

The purpose of this study was carried out:
- To determine the effect of remuneration on the performance of lecturers at the University of Bengkulu.
- To find out the effect of remuneration on Lecturer job satisfaction at the University of Bengkulu
- To determine the effect of job satisfaction on the performance of lecturers at the University of Bengkulu
- To determine the effect of remuneration on the performance of lecturers with job satisfaction as intervening at the University of Bengkulu

III. PLATFORM OF THEORY

➤ *Performance*

According to Robbins (2007), in practice performance is often also referred to as work performance. The term performance comes from the word *job performance*, which means the achievement of work achieved by someone. Definition of performance (work performance) is the result of work in quality and quantity achieved by someone in carrying out their duties in accordance with the responsibilities given to him. Furthermore according to the behavior approach in management, performance is the quantity or quality of something produced or services provided by someone who does job (Luthans, 2008).

Then Dessler (2011) also defines performance as work performance, which is a comparison between the actual performance of employees compared to the expected achievement of employment. Thus performance focuses on the results of his work. As according to Gorda (2016), performance is interpreted as achieving certain job requirements which ultimately can be directly assessed based on the output produced. The output produced is related to the results of the implementation of a work that is both material and non-material. To assess employee performance can be seen from the indicators:

1. Kapatutan to all rules that have been set in the company;
2. Can carry out tasks without errors or with a minimum level of error and
3. accuracy in carrying out their duties.

So thus based on the description above, work performance is the result of work so that to know more clearly about the results of work (work performance) requires an action or effort. The intended effort is one of the functions and responsibilities of the leadership element in each organization or company.

IV. REMUNERATION

Remuneration of giving salary / honorarium / allowances / incentives that is measured based on the level of responsibility and demands for professionalism. Determination of remuneration must consider the principle of proportionality, equality, propriety and operational performance. The principle of performance-based remuneration is fair and proportionate. So that the salary between employees with each other will be different based on the workload of each employee. This is expected to have a positive impact in the form of satisfaction and improvement in the performance of Civil Servants (PNS).

Universities that have been in the form of Public Service Bodies (BLU) within the Ministry of Research, Technology and Higher Education, in this case the University of Bengkulu has implemented remuneration with funds sourced from PNBP.

Hasibuan (2012) remuneration is all income in the form of money, direct or indirect goods received by employees in return for services provided to companies. Then Habibi (2016) suggests that remuneration or compensation is any form of payment or compensation given to employees, and arises from the employment of employees. There are three components of employee remuneration / compensation, namely:

- Direct financial payments direct such as salaries, wages, incentives, commissions and bonus.
- financial payments such as insurance, sightseeing, etc.
- Non-financial rewards such as promotion, scholarship, etc.

Based on these three components of remuneration it is concluded that remuneration is every reward that has extrinsic rewards and intrinsic rewards given to employees as a response to what they do, so logically lead to high motivation for employees to generate productive performance in order to achieve organizational goals.

The same thing was stated in the decision of the University of Bengkulu Chancellor that remuneration was employee benefits that could be in the form of salaries, honorariums, fixed allowances, incentives, bonuses on achievements, severance pay and / pensions. And the remuneration system itself is a compensation system that integrates the provision of employee benefits including honorarium salaries, fixed allowances, incentives, bonuses on achievements, severance pay and / retirement.

Meanwhile, the remuneration components are:

- Payment for office*(Payfor*Position),namely the payment of salaries tangible, whether sourced from pure rupiah as well as non-tax revenue.Payments for positions (*Pay for Position*) for lecturers in the form of additional salary originating from PNBP are paid for the realization of tri dharma's workload which is greater than 12 points, namely for education, research and community service, and other supporting tasks.
- Payment for achievement of performance targets (Pay for Performance), which is a performance incentive.
- Paid for work performance and achievement of key performance targets or Key Performance Indicators (KPI).
- Attention to welfare (Pay for People), which is a benefit program in the form of individual welfare, such as education scholarships for BLU employees, security protection, and severance pay.

V. JOB SATISFACTION

Robbins, et al (2010) defines job satisfaction as a general attitude of an individual to his work, the difference between the amount of reward received by a worker and the amount they believe they should receive. Appraisal of an employee towards being satisfied or not satisfied with his job is a complicated sum of a number of elements of work that are separate from each other. Job satisfaction is determined by several factors including work that is mentally challenging, supportive conditions, work colleagues who support and conformity between personal and work. A person's perception may not be a complete concrete reflection on work, and each individual in the same situation can have a different view.

Farid (2016) job satisfaction can be defined as how people feel work and all aspects of its aspects. There are several reasons why companies must really pay attention to job satisfaction, which can be categorized according to the employee's focus or company, namely: (1) Humans have the right to be treated fairly and respectfully, (2) Benefits perspective, that job satisfaction can create behaviors that affect the company's function (Armanu, et al., 2012).

While Sopiah (2008) in Farid (2016) explained that job satisfaction is a person's emotional response to work situations and conditions. Emotional responses can be feelings of satisfaction or dissatisfaction. When emotionally satisfied means job satisfaction is achieved and vice versa if not means the employee is not satisfied.

Handoko (2008) defines that job satisfaction is a pleasant or unpleasant emotional state based on the way employees perceive their work.

And job satisfaction is someone's attitude in any organization to their work. In other words, how a person feels, thinks, and acts in life is the first determinant and how one will think and feel about one job (Ghazawi, 2008). Luthans (2008) that there are five dimensions of job satisfaction, the work itself(the work itself), salary(pay),promotion(promotions),supervision(supervision) ,working groups(workgroup),working conditions(working conditions).Then Robbin (2008) further states that job satisfaction is influenced by factors: work itself, salary, promotion, supervision, and work colleagues. Wexley and Gary (2005), that job satisfaction is influenced by factors: salary or wages, working conditions, supervision, coworkers, work content, job security, and promotion opportunities. George and Jones (2008) reinforce the notion Wexley and Gary (2005), which suggests that employee satisfaction include: Personality (personality), value (value), the job situation (work situation), and the social environment (social influence).The explanation is as follows:

➢ *Personality:-* is a person's perspective that is formed because of feelings, thoughts, and beliefs, including: utilization of abilities, work performance, progress, work creativity, and independence in carrying out tasks.
➢ *Values:-* are the values of one's work that are intrinsic or extrinsic, consisting of: rewards, recognition, responsibility, job security, and social services. *Value* (value) is a key about the work produced when undergoing work and how it should act in the workplace (George and Jones, 2008). Research findings show that value is positively associated with job satisfaction (Ghazzawi, 2008). An employee, intrinsic values are strong (high) more feel job satisfaction, regardless of payroll level, even though salary is a tool to provide satisfaction needs at a higher level than someone with weak intrinsic value, George and Jones (2008). This means, even though salary is a real reason for an individual to work, it does not have a negative effect on his or her emotional state if someone has strong intrinsic value.
➢ *Work Conditions:-* is a work situation that is formed because the work itself, coworkers, supervisors, subordinates and physical conditions, consist of authority, relationships with superiors, technical supervision, task security, working conditions.
➢ *Social Influence:-* is a form of influence because colleagues, groups and organizational culture, including: activities or activities, company policies, coworkers, moral values and status.

➢ *Research Concept Framework*

In this study the research concept framework used is as follows:
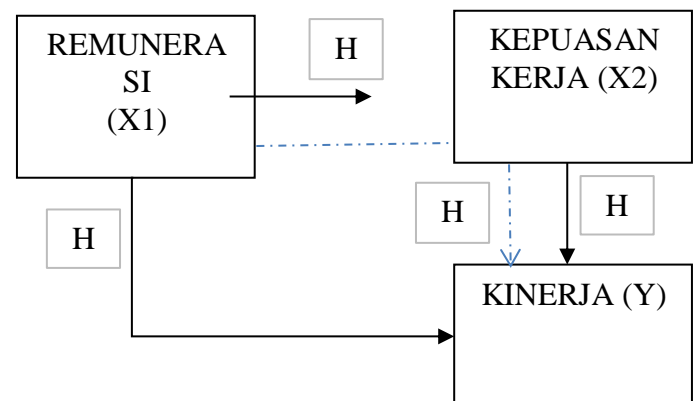

Fig 1

Based on the above framework, it can be explained that remuneration is an X1 variable that will see its effect on the performance variable (Y) with the H1 hypothesis. Remuneration will also be seen as influencing Job Satisfaction with H2 hypothesis, Job satisfaction (X2) will also be seen how the effect on performance (Y) with hypothesis H3, then Remuneration will also be seen how the effect of remuneration on performance with job satisfaction as intervening with the hypothesis H4.

➢ *Hypothesis*
• Remuneration has a positive and very significant effect on the performance of lecturers at the University of Bengkulu.
• Remuneration has a positive and significant effect on the job satisfaction of lecturers at the University of Bengkulu.
• Job satisfaction has a positive and significant effect on employee performance.
• Remuneration has a positive effect on the performance of lecturers at the University of Bengkulu through job satisfaction.

VI. RESEARCH METHODOLOGY

➢ *Type of Research*

In this research process researchers use a quantitative approach. In accordance with the purpose of the study to determine the effect of remuneration on the performance of lecturers with job satisfaction as intervening, this study uses a research approach, *explanatory* namely research that is used to determine whether or not the influence of a variable in a certain situation (Sekaran, 2006). This research was conducted to find out the effect of independent variables on the dependent variable.

> *Population*
Sugiyono (2016) population is a generalization region consisting of: objects / subjects that have certain qualities and characteristics set by researchers to be studied and then draw conclusions. The population in this study were all lecturers at the University of Bengkulu totaling 728 people.

> *Samples*
The research method used is a sampling technique in a nonprobability sampling group, which is a sampling technique that does not provide equal opportunities / opportunities for each element or member of the population to be selected as a sample. (Sugiyono, 2016). Where the sample technique of the researcher used purposive sampling.

The number of samples in this study using tables in Krejcie and Morgan as cited in Sekaran and Bougie, 2010, where the population is 728 with an error rate of 5%, then the number of samples taken is 169. The categories of samples taken are civil servant lecturers in the University of Bengkulu that receives remuneration.

> *This data processing*
method uses data analysis methods using Smart PLS 3.0 (Partial Least Squere) software, which is a variant-based structural equation (SEM) analysis which can simultaneously test measurement models and test structural models at the same time. While the structural model is used for causality tests (hypothesis testing with prediction models). Furthermore, Ghozali (2006) explains that PLS is an analytical method that is soft modeling because it does not assume data must be of a certain scale, which means that the number of samples can be small (below 100 samples).

VII. RESULTS AND DISCUSSION

> *Assessing the Outer Model (Measurement Model), Testing Convergent Validity:-*
The following figure shows the relationship of indicators and unobserved variables (latent variables) in the Measurement Model.
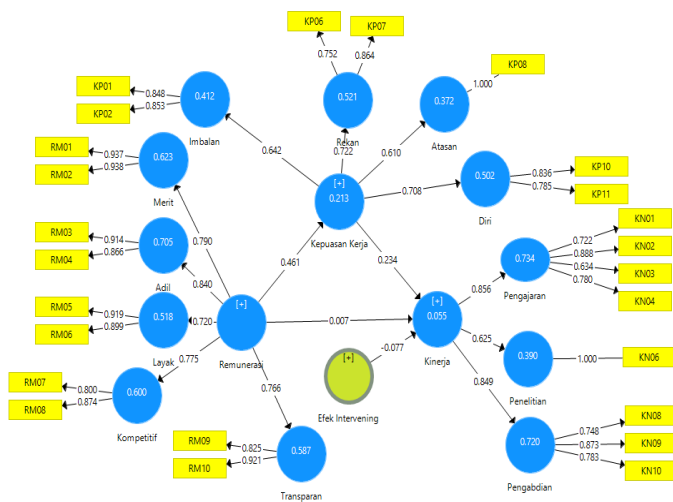

Fig 2

Based on the results of testing estimates *convergent validity* on *first order* performance variables, remuneration and job satisfaction in Figure 4.13, it was found that all indicators met the criteria *convergent validity* as shown in Table 1 below:

	Remunerasi	Kepuasan Kerja	Kinerja
KN01			0.541
KN02			0.783
KN03			0.562
KN04			0.688
KN06			0.625
KN08			0.653
KN09			0.697
KN10			0.692
KP01		0.542	
KP02		0.55	
KP06		0.501	
KP07		0.656	
KP08		0.61	
KP10		0.608	
KP11		0.538	
RM01	0.735		
RM02	0.745		
RM03	0.818		
RM04	0.665		
RM05	0.686		
RM06	0.62		
RM07	0.576		
RM08	0.712		
RM09	0.533		
RM10	0.774		

Table 1:- Reestimation of Loading Factors on Performance Variables, Remuneration and Job Satisfaction
(Source: Results of Primary Data Processing, 2018)

> *Inner Model Analysis (Structural Model):-*
Inner model is a structural model to predict causality between latent variables. The structural model is evaluated using R-Square for the dependent construct, the value of the coefficients for path or t-value each path to the real level in testing the hypothesis. The higher the value of R-Square means the better the prediction model of the proposed research model (Jogiyanto 2011). Evaluation of the inner model is to evaluate the effect of the latent inter-construct and hypothesis testing. This structural model is evaluated by R-Square for endogenous variables and compares the count with t-table.

Inner model aims to see the relationship between latent constructs. Testing the structural model (inner model) is

carried out through R-square testing as shown in the following table:

	R Square
Adil	0.705
Atasan	0.372
Diri	0.502
Imbalan	0.412
Kepuasan Kerja	0.213
Kinerja	0.055
Kompetitif	0.600
Layak	0.518
Merit	0.623
Penelitian	0.390
Pengabdian	0.720
Pengajaran	0.734
Rekan	0.521
Transparan	0.587

Table 2:- RValue^2 (Source: Results of Primary Data Processing, 2018)

Based on the results of processing Rdata^2 indicated on the output above it can be explained that satisfaction variables can be explained by a variable of 0.213 or 21 percent, the remainder is explained by other variables. While for the performance variable can be explained by the performance variable of 0.055 or 5 percent, the rest is explained by other variables.

VIII. HYPOTHESIS TESTING

To see the significance of the effect of remuneration on the performance of lecturers with job satisfaction as an intervening variable is to look at the value of the parameter coefficient and the significance value of *t-statistic*. Following testing of structural models in this study:

	Sample Mean (M)	Standar Deviasi (STDEV)	T Statistik (| O/STDEV |)	P Values	T Tabel	Keterangan	Kesimpulan
Efek Intervening -> Kinerja	-0.061	0.124	0.624	0.267	1.64	T table < T Stat	Negatif tidak Signifikan
Kepuasan Kerja -> Kinerja	0.401	0.136	2.865	0.002	1.64	T Stat > T table	Positif Signifikan
Remunerasi -> Kepuasan Kerja	0.840	0.030	28.281	0.000	1.64	T Stat > T table	Positif Signifikan
Remunerasi -> Kinerja	-0.022	0.137	0.101	0.460	1.64	T table < T Stat	Negatif tidak Signifikan

Table 3:- Path Coefficients Model Intervening (mean, STDEV, T-Values, P-Values (Source: Primary Data Processing, 2018)

After processing the data, the results of testing the hypothesis:

- Hypothesis 1 :- From the table 4:17 above can seen the value of *the sample mean of* remuneration to performance is equal to value of t statistic -0.022 0.460 <1.64,value *the sample mean* a negative indicates that remuneration not significantly affect the performance of the lecturer. Based on these results it can be concluded that the hypothesis is rejected.

- Hypothesis 2 :- The second test is done to see whether the remuneration (RM) has a positive effect on job satisfaction (KN)test results can be seen from table 4.17 above, seen the value of the *mean sample*. There muneration for job satisfaction is 0.840 with a value of t statistic 28.281> 1.64, indicating remuneration has a positive effect on job satisfaction, thus concluded h the second hypothesis is accepted.

- Hypothesis 3 :- The third hypothesis is intended to determine the effect of job satisfaction (KP) on performance (KN), and based on the test results it can be seen that the value *sample mean* is 0.401 with a t statistic value of 2.865> 1.64, which means job satisfaction has an effect on lecturer performance, thus it was concluded that the third hypothesis was accepted.

- Hypothesis 4 :- In this fourth hypothesis is done to see the effect of remuneration (RM) on performance (KN) with job satisfaction (KP) as an intervening variable. The test results are based on table 4.17 above, that the value *mean sample of the intervening effect is* -0.061 with a t statistic value of 0.624 <1.64, indicating that remuneration through job satisfaction does not have a direct influence on the performance of lecturers, thus the hypothesis is rejected.

IX. CONCLUSIONS AND SUGGESTIONS

➤ *Conclusion*

Based on the results of the research and discussion of the results of hypothesis testing, some conclusions are proposed as follows:

- Remuneration has a negative and not significant effect on the performance of Lecturers at the University of Bengkulu. This shows that giving remuneration benefits does not affect the performance of the lecturer where the implementation of the remuneration system does not have an impact on the performance of the lecturer.

- Remuneration has a positive and significant effect on the job satisfaction of lecturers at the University of Bengkulu, this shows that with the remuneration system in effect affecting the job satisfaction of the lecturers, the higher the level of remuneration given will provide higher job satisfaction to the lecturer.

- Job satisfaction has a positive and significant effect on the performance of lecturers at the University of Bengkulu, thus it can be concluded that lecturer job satisfaction has an influence on the performance of the lecturer itself, if the level of satisfaction increases, the lecturer will also improve the quality of lecturer performance.

- The effect of remuneration rewards directly affects performance without going through job satisfaction.

➢ *Suggestion*

Based on the limitations of the research that has been disclosed, the authors propose several suggestions to the next research as follows:

- Add interview techniques as a data collection technique to complete the questionnaire so that the data obtained can provide a clearer picture of the actual situation.
- Using respondents from education staff or employees in ministry agencies other than lecturers as respondents in the study.
- Development by adding motivation or other variables as moderating or mediating in research.
- Using a comparison with research, two different government agencies can use variable remuneration and variable performance benefits.

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