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The Effect of Financial Compensation, Supervision and Job Stress on Employee Performance at PT Fajar Abadi Jaya Perkasa Medan

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Abstract

Researchers took the object of research from PT Fajar Abadi Jaya Perkasa. Declining performance experienced by the company at this time. Financial compensation is a payment received in the form of employee benefits. From the data it appears that receiving different basic gifts and bonuses are received by employees and not in accordance with the length of service given to different employees from one position with the same division. Supervision is the control of the leadership of the work of employees. From routine error data every month Job stress is a level of stress experienced by employees at work. From the data that can be seen in May 2018, resignation occurred as many as 4 people who considered several reasons such as conflicts with colleagues, did not require leave permission, there were duplicate jobs, incentives that were often late received. The number of participation as many as 65 people and 30 people were taken from PT Sukses Usaha Nirwana for validity test. The research method used is quantitative with quantitative descriptive research. Methods of data collection by interview, distribution of questionnaires and study of documentation. The analytical method used is multiple linear regression, coefficient of determination and simultaneous testing (F-Test) (21,772 > 3,15) with values and partial (t-test) (3,691 > 1,983), (2,043 > 1,983) and (4,631 >> 1,983). The results showed that financial comparison, supervision, simultaneous and partial work stress had a significant positive effect on employee performance with a coefficient of determination of 49.3%.

Keywords: Employee Performance, Financial Compensation, Supervision, Work Stress

1. Introduction

Human resources have a major role for the company. Employees as human resources will become a foundation for the company in carrying out their operational activities. In this case, employees play an important role in improving company performance. Human resources will play a big role in determining the success for the company. Employee performance is an element of human resources owned by the company.

Employee performance is the result of employee work in carrying out activities in the company. Employee performance must be stable in order to support company activities and to be able to achieve the targets set by the company. Human resources owned by the company will determine the success of the company in achieving predetermined performance. From sales data that the target set from the beginning of the year has never been achieved. The revenue target amount only increases in certain months such as January, February. October, November, December. The amount of decline occurred from March to September at a percentage of 81%. This shows that the company's revenue increase only occurs in busy months. This shows a decrease in employee performance in the company.

Financial compensation is a payment received in the form of money in return for employee services. Financial compensation is given to employees for their work results in a monthly basis. The size of the financial compensation will greatly affect the quality of work provided by employees. From the data, it can be seen that the provision of different basic salaries and bonuses received by employees and is not in accordance with the length of service given to employees is different from one position with the same division. This shows that the provision of financial compensation by companies does not yet have a good system. Providing uneven compensation with the same working period results in employees not displaying maximum work results for the company.

Supervision is a control process from the leadership of the employee's work. Supervision is necessary to monitor employee activities at work. With the supervision, it is hoped that the performance standards set by employees can be fully achieved by employees. Supervision is needed so that employees are able to achieve the performance that has become the work target. From the data, errors occur every month due to a lack of supervision by superiors. The maximum number of errors occurred in December with 5 errors. Inadequate supervision causes work results to be not optimal in its implementation and this affects the quality of work of employees that have been previously determined.

Job stress is the level of stress experienced by employees at work. High stress will result in employees being unable to work properly and comfortably. Job stress will trigger employees to feel uncomfortable working and eventually resign from the company. From the data, it can be seen that in May 2018 there were at most 4 resignations due to several reasons such as conflicts with colleagues, not being given leave permission, the existence of multiple jobs, incentives that were often paid late. This triggers work stress for employees and employees eventually submit their resignations. Work stress experienced can be seen from feeling tired / tired, exhausted, dizzy, disturbing the body and dissatisfaction with the work being carried out.

2. Literature Review

The Theory of the Effect of Financial Compensation on Performance

According to Wibowo (2014: 289), every organization applies a compensation system flexibly and freely according to their respective conditions. Which system is deemed appropriate to provide compensation to workers in the hope of improving performance and fostering job satisfaction. According to Bangun (2012: 255), appropriate compensation will improve performance and job satisfaction, while less attractive compensation will increase absenteeism and workforce turnover. According to Notoadmodjo (2015: 142), compensation is very important for employees themselves as individuals, because the amount of financial compensation is a reflection or a measure of the value of the employee's work itself. The size of the financial compensation can affect the performance (job performance), motivation and job satisfaction of employees. If financial compensation is given correctly and correctly, employees will get job satisfaction and are motivated to achieve organizational goals. However, if the financial compensation is inadequate or inaccurate, then the performance (work performance), motivation and job satisfaction of the employees will actually decrease.

Theory of Effects of Supervision on Employee Performance

According to Fahmi (2014: 96), supervision in general can be defined as a way for an organization to achieve effective and efficient performance, and to further support the realization of the organization's vision and mission. According to Siswandi (2011: 83), external supervision is

supervision carried out by people who are not members of the organization concerned. Supervision carried out by a neutral party whose expertise is requested to evaluate organizational performance. According to Handoko (2012: 362), excessive supervision will reduce productivity. Therefore, management must use the most appropriate monitoring system for the particular situation.

The Theory of the Effect of Job Stress on Employee Performance

According to Umam (2012: 217), high stress levels or prolonged mild stress will reduce employee performance. Mild stress may be of benefit to the organization, but from an individual point of view it is not desirable.

According to Sunyoto (2015: 215) stress experienced by employees due to the environment they face will affect their performance and job satisfaction. So that management needs to improve the quality of the organizational environment for employees.

According to Badeni (2014: 70), if the stress is too high, performance begins to decline, because stress intervenes in performance. An employee loses the power / ability to cope, becomes unable to make various decisions, and performance becomes zero, employees experience collapse, are too difficult to work, strike and refuse to go to work to face stress
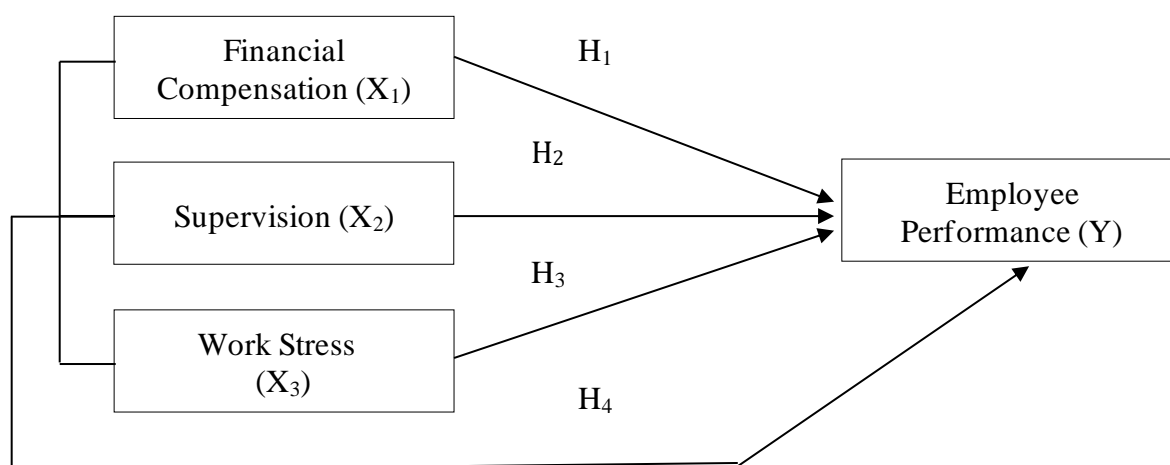
Conceptual Framework

Figure 1. Conceptual Framework

Hypothesis

According to Siregar (2014: 65), a hypothesis is a temporary statement that is still weak in truth, so it needs to be tested for its truth. Based on the conceptual framework that has been put forward, the research hypothesis is formulated as follows:

H1: Financial compensation has an effect on employee performance at PT. Fajar Abadi Jaya Perkasa Medan.

H2: Supervision affects the performance of employees at PT. Fajar Abadi Jaya Perkasa Medan.

H3: Job stress affects employee performance at PT. Fajar Abadi Jaya Perkasa Medan.

H4: Financial Compensation, Supervision and Work Stress affect the performance of employees at PT. Fajar Abadi Jaya Perkasa Medan

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3. Methodology

Types of research

This research is a quantitative research. According to Arikunto (2010: 27), "Quantitative research as the name implies, many are required to use numbers, starting from data collection, interpretation of the data, and the appearance of the results." This type of research is a type of quantitative descriptive research. The nature of this research is descriptive explanatory.

Population and Research Sample

The population in this study were permanent employees at PT. Fajar Abadi Jaya Perkasa Medan with 65 employees. The focus of this study only uses the employee population and does not include leaders in the company.

According to Sugiyono (2011: 85), "Saturated sampling is determining the sample using all parts of the population that will make the research sample". The number of samples used by the researcher was 65 permanent employees of PT. Fajar Abadi Jaya Perkasa Medan while for the valid test process 30 people were taken from PT Sukses Usaha Nirwana as a branch of the company.

Data collection technique

The data collection techniques used are:
1. Interview (Interview)
2. List of questions (Questionare).
3. Documentation study.

Research Model

According to Sugiyono (2011: 277), regression analysis will be used if it is to calculate changes in the value of a variable if one of the other variables also changes. The prediction factor will determine the value of the increase or decrease in the variable.

$$Y = a + b1X1 + b2X2 + b3X3 + e$$

Data analysis technique

In this study, researchers used the following data analysis techniques:
1. Validity Test
2. Reliability Test

In the classical assumption test, the researcher uses the following types of classical assumptions:
1. Normality Test
2. Multicollinearity Test
3. Heteroscedasticity Test

In the data analysis model, the researcher uses the following analysis model:
1. The coefficient of determination
2. Simultaneous testing (F test)

3. Parsia test (t test)

4. Result and Discussion

Descriptive Statistics

Table 1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Financial Compensation	65	12.00	29.00	19.3231	3.93743
Supervision	65	11.00	30.00	20.6308	4.29960
Job Stress	65	11.00	28.00	20.4615	3.96105
Performance	65	11.00	28.00	20.5231	3.63192
Valid N (listwise)	65				

Table 1. It can be seen that the descriptive statistics of financial compensation variables with a sample of 65 respondents had an average of 19.32 with a minimum value of 12 with the questionnaire serial number 60 and a maximum value of 29 with the serial number of the questionnaire 26 and 27 with a standard deviation of 3.93743. The descriptive statistical control variable with a sample of 65 respondents has an average of 20.63 with a minimum value of 11 with the questionnaire serial number 63 and a maximum value of 30 with the questionnaire serial number 65 with a standard deviation of 4.29960. Descriptive statistical work stress variable with a sample of 65 respondents has an average of 20.46 with a minimum value of 11 with the serial number of the questionnaire 60 and a maximum value of 28 with the serial number of the questionnaire 14 and 15 with a standard deviation of 3.96105. The descriptive statistical variable of employee performance with a sample of 65 respondents has an average of 20.52 with a minimum value of 11 with the serial number of the questionnaire 60 and a maximum value of 28 with the serial number of the questionnaire 8 with a standard deviation of 3.63192.

Normality test
There are two ways to detect whether the residuals are normally distributed or not, namely:

1. Test chart.
One of the easiest ways to see residual normality is to look at a histogram graph that compares the observed data with a distribution that is close to the normal distribution.
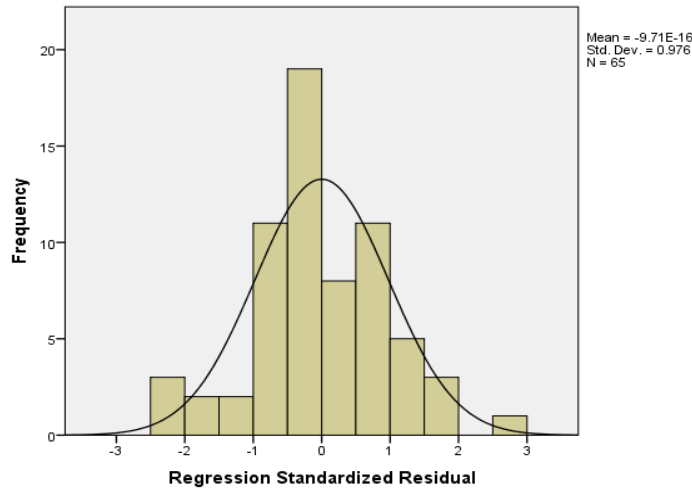
Figure 2. Histogram

The histogram graph in Figure 2 shows that the real data forms curved lines that tend to be symmetrical (U) does not deviate to the left or right, so it can be said that the data is normally distributed.
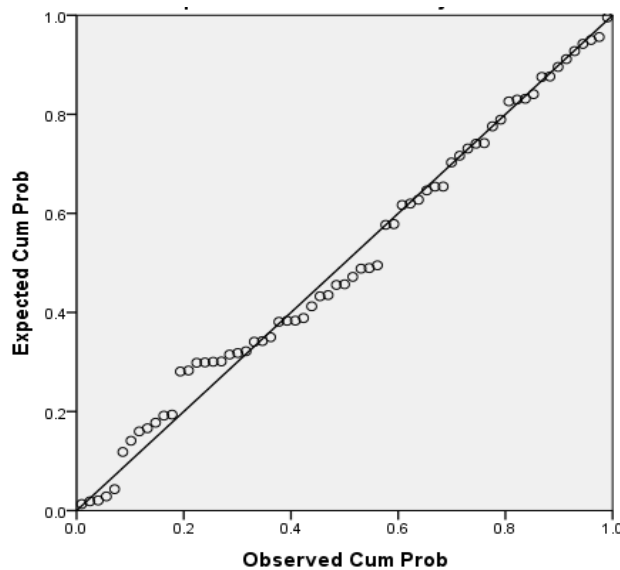

Figure 3. P-P PLOT

Figure 3. Graph of P-P Normality Plot shows that the data spreads around the diagonal line, most of the distribution approaches the diagonal line. This means that the data is normally distributed.

Test statistics
The statistical normality test can use the Kolmogorov-Smirnov (K-S) non-parametic statistical test:

Table 2. One Sample Kolmogorov Smirnov Normality Test

		Unstandardized Residual
N		65
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	2.52390965
Most Extreme Differences	Absolute	.091
	Positive	.074
	Negative	-.091
Test Statistic		.091
Asymp. Sig. (2-tailed)		.200[c,d]

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

Table 2 shows the results of the normality test using the Kolmogorov Smirnov test showing a significant value of $0.200 > 0.05$. Thus, the Kolmogorov Smirnov test results show that the data is normally distributed.

Multicollinearity Test
The multicollinearity test results are:

Table 3. Multicolinearity Test

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Financial Compensation	.828	1.208
	Supervision	.799	1.252
	Job Stress	.925	1.081

a. Dependent Variable: Kinerja

Table 3 shows that the tolerance value for the independent variable of financial compensation is $0.828 > 0.1$, the independent variable for supervision is $0.799 > 0.1$ and the free variable for work stress is $0.925 > 0.1$, while the VIF value for the independent variable of financial compensation is $1.208 < 10$, the independent variable of supervision is $1.252 < 10$ and the free variable of work stress is $1.081 < 10$ that there is no correlation between independent variables between financial compensation, work stress and supervision.

Heteroscedasticity Test

The heteroscedasticity test aims to test the difference in residual variance from one observation period to another. There are several ways to detect the presence or absence of heteroscedasticity:
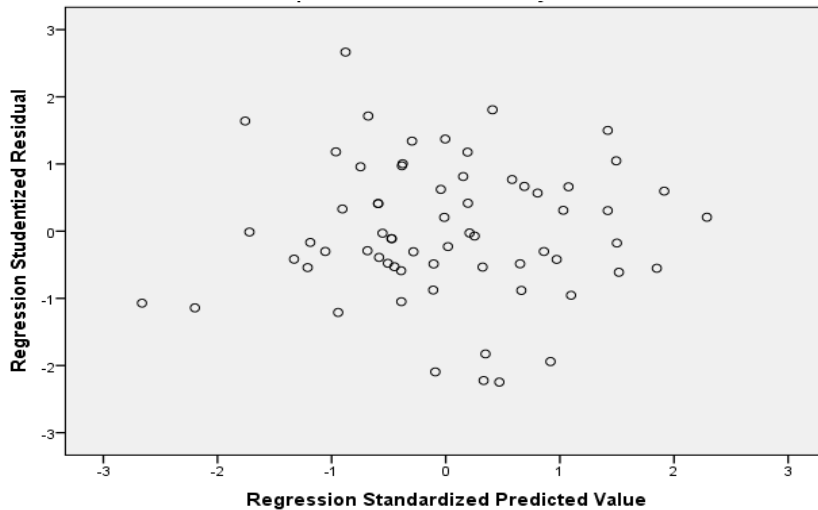

Figure 4. Scatter Plot

The scatterplot graph shows that the dots spread with an unclear pattern either above or below the zero (0) on the Y axis, do not converge in one place, so from the scatterplot graph it can be concluded that there is no heteroscedasticity in the regression model.

Table 4. Gletjer Test
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.361	1.363		1.732	.088
	Financial Compensation	-.050	.054	-.127	-.918	.362
	Supervision	.066	.051	.184	1.305	.197
	Job Stress	-.038	.051	-.098	-.751	.455

a. Dependent Variable: absut

Table 4 shows the significant value of the independent variable of financial compensation (X1) of 0.362, the independent variable of supervision (X2) of 0.197 and the free variable of work stress (X3) of 0.455. Thus, from the results of the Gletjer test, it is found that the significant value is above 0.05 that there is no heteroscedasticity problem.

Research Model

The regression model used is as follows:

Table 5. Multiple Linear Results
Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.508	2.258		1.111	.271
	Financial Compensation	.333	.090	.361	3.691	.000
	Supervision	.172	.084	.203	2.043	.045
	Job Stress	.393	.085	.428	4.631	.000

a. Dependent Variable: Kinerja

Employee Performance = 2.508 + 0.333 Competence + 0.172 Supervision + 0.393 Job Stress + e

The explanation of the multiple linear regression above is:
1. The constant 2.508 states that if the independent variables are competence, work stress and work discipline are not there or constant, the dependent variable is the employee's performance at 2.508 units.
2. The regression coefficient for the independent variable competence is 0.333 and has a positive value, this means that if each increase in the independent variable of competence 1 unit will increase the dependent variable of employee performance by 0.333 units with the assumption that other variables are constant.
3. The regression coefficient of work stress free variable is 0.172 and is positive, this means that if each increase in work stress-free variable 1 unit will increase the dependent variable of employee performance by 0.172 units assuming the other variables are constant.
4. The regression coefficient for the independent variable of work discipline is 0.393 and has a positive value, this means that if each increase in the independent variable of work discipline 1 unit will increase the dependent variable of employee performance by 0.393 units with the assumption that the other variables are constant.

Hypothesis Determination Coefficient

Following are the results of testing the coefficient of determination, namely:

Table 6. Determination Coefficient Test
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.719[a]	.517	.493	2.58523

a. Predictors: (Constant), Job Stress, Financial Compensation, Supervision
b. Dependent Variable: Performance

Table 6.The results of the test of the coefficient of determination obtained an Adjusted R Square value of 0.493, this means that 49.3% of the variation in the dependent variable, namely employee performance, can be explained by variations in the independent variables, namely free

financial compensation, supervision and work stress while the remaining 50.7 % is explained by other variables not examined in this study, such as job descriptions, work communication, punishment and so on.

Simultaneous Hypothesis Testing (Test F)

The results of simultaneous hypothesis testing are:

Table 7. Test Simultants (Test F)
ANOVAª

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	436.528	3	145.509	21.772	.000ᵇ
	Residual	407.688	61	6.683		
	Total	844.215	64			

a. Dependent Variable: Performance
b. Predictors: (Constant), Job Stress, Financial Compensation, Supervision

Table 7 degrees of freedom 1 (df1) = k - 1 = 4-1 = 3, and degrees of freedom 3 (df2) = nk = 65-3 = 62, where n = number of samples, k = number of variables, then the value of F table at the level of confidence significance 0.05 is 3.15. The test results simultaneously obtained the value of F count (21.772)> F table (3.15) and a significance probability of 0.000 <0.05, meaning that Ho is rejected and Ha is accepted, i.e. simultaneously financial compensation, supervision and work stress have a positive and significant effect on employee performance at PT. Fajar Abadi Jaya Perkasa Medan.

Partial Hypothesis Testing (t test)

The results of partial hypothesis testing are:

Table 8. Partial Test (Test T)
Coefficientsª

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	2.508	2.258		1.111	.271
	Financial Compensation	.333	.090	.361	3.691	.000
	Supervision	.172	.084	.203	2.043	.045
	Job Stress	.393	.085	.428	4.631	.000

a. Dependent Variable: Performance

The t-table value for the 0.05 probability in degrees of freedom (df) = 65-3 = 62 is 1.99897. Thus the results of partial hypothesis testing can be explained as follows:
1. The results of partial hypothesis testing of the financial compensation variable obtained tcount> ttable or 3.691> 1.99897 and the significant obtained was 0.000 <0.05, meaning that Ho was

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rejected and Ha was accepted, namely that partially financial compensation had a positive and significant effect on employee performance at PT. . Fajar Abadi Jaya Perkasa Medan.

2. The results of the partial hypothesis testing of the monitoring variable obtained tcount> ttable or 2.043> 1.99897 and the significant obtained was 0.045 <0.05, meaning that Ho was rejected and Ha was accepted, that is, partial supervision had a positive and significant effect on employee performance at PT. Fajar Abadi Jaya Perkasa Medan.

3. The results of testing the hypothesis partially with the work stress variable obtained tcount> ttable or 4.631> 1.99897 and significant obtained 0.000 <0.05, meaning that Ho is rejected and Ha is accepted, that is partially job stress has a positive and significant effect on employee performance at PT. . Fajar Abadi Jaya Perkasa Medan.

The Effect of Financial Compensation on Employee Performance of PT. Fajar Abadi Jaya Perkasa Medan

The results of partial hypothesis testing of competency variables obtained tcount> ttable or 3.691> 1.99897 and a significant value obtained was 0.000 <0.05, meaning that Ho was rejected and Ha was accepted, that is, financial compensation partially had a positive and significant effect on employee performance at PT. Fajar Abadi Jaya Perkasa Medan.

The results of this study are in accordance with Sari's (2016) research, entitled "The effect of financial and non-financial compensation on employee performance at PT Angkasa Pura", that there is a positive and significant effect of financial compensation on employee performance.

This agrees with the theory of Wibowo (2014: 271), "the right compensation will increase performance and job satisfaction, while less attractive compensation will increase the level of absenteeism and labor turnover."

Effect of Supervision on Employee Performance of PT. Fajar Abadi Jaya Perkasa Medan

The results of the partial hypothesis testing of the monitoring variable obtained tcount> ttable or 2.043> 1.99897 and a significant value obtained was 0.045 <0.05, meaning that Ho was rejected and Ha was accepted, namely that partially supervision had a positive and significant effect on employee performance at PT. Fajar Abadi Jaya Perkasa Medan.

The results of this study are in accordance with the results of research by Rosinta (2017), entitled "The Effect of Supervision and Experience on Employee Performance at PT Mitra Karya Agung", that there is a positive and significant effect of supervision on employee performance.

This agrees with Fahmi's (2014: 96) theory, that supervision in general can be defined as a way for an organization to achieve effective and efficient performance, and further support the realization of the organization's vision and mission.

The Effect of Job Stress on Employee Performance of PT. Fajar Abadi Jaya Perkasa Medan

The results of partial hypothesis testing of work stress variables obtained tcount> ttable or 4.631> 1.99897 and a significant value obtained was 0.000 <0.05, meaning that Ho was rejected and Ha was accepted, that is, job stress partially had a positive and significant effect on employee performance at PT. Fajar Abadi Jaya Perkasa Medan.

The results of this study are consistent with Chandra (2012), entitled "The Effect of Job Stress and Job Satisfaction on Employee Performance at P.T. Lie Fung Surabaya ", that there is a positive and significant effect of job stress on employee performance.

This agrees with Umam's theory (2012: 217), a high level of stress or prolonged light stress will reduce employee performance. Mild stress may be of benefit to the organization, but from an individual point of view it is not desirable.

5. Conclusion

Based on the results and discussion, it can be concluded that the research is, the results of partial hypothesis testing of the financial compensation variable obtained tcount> ttable or 3.691> 1.99897 and the significant obtained was 0.000 <0.05, meaning that partially competence has a positive and significant effect. The results of the partial hypothesis testing of the control variable obtained tcount> ttable or 2.043> 1.99897 and the significant obtained was 0.045 <0.05, meaning that partially work stress has a positive and significant effect. The results of testing the hypothesis partially for the work stress variable obtained tcount> ttable or 4.631> 1.99897 and significant obtained 0.000 <0.05, it means that partially work discipline has a positive and significant effect. Simultaneous test results obtained the value of Fcount (21.772)> Ftable (3.15) and a significance probability of 0.000 <0.05. The coefficient of determination test results showed 49.3% of the variation in the dependent variable of employee performance which could be explained by the independent variables of financial compensation, supervision and work stress, the remaining 50.7% varied by other variables not examined in this study. From this research, it is found that the variable that most influences employee performance (Y) is the stress variable (X3) which can be seen from tcount = 4.631 then followed by financial compensation variable (X1) tcount = 3.691 and monitoring variable (X3) tcount = 2.043.

Based on the problems discussed earlier, the suggestions given in order to improve the performance of company employees are, for the company PT. Fajar Abadi Jaya Perkasa Medan. Handling work stress, namely improving employee job descriptions more regularly, increasing supervision and providing appropriate compensation to employees. For the Faculty of Economics, University of Prima Indonesia. It is suggested to be able to publish the results of this research which later can be used as a reference for future researchers. For the next researchers. It is recommended to add another variable.

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