
Testing Several Factors That Can Affect Employee Performance

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh Insentif, Gaji, Tunjangan, Pengetahuan, Keterampilan dan Sikap terhadap kinerja pegawai pada Sekretariat Dewan Perwakilan Rakyat Daerah Provinsi Sulawesi Selatan dan mengetahui variabel yang berpengaruh dominan terhadap kinerja pegawai pada Sekretariat Dewan Perwakilan Rakyat Daerah Provinsi Sulawesi Selatan. Data yang digunakan adalah data primer dan data sekunder. Populasi dalam penelitian ini adalah seluruh pegawai pada Sekretariat Dewan Perwakilan Rakyat Daerah Provinsi Sulawesi Selatan sebanyak 135 orang. Metode analisis data menggunakan analisis statistik deskriptif, dan regresi linier berganda dengan menggunakan Program SPSS versi 22. Hasil penelitian menunjukkan bahwa Insentif, Gaji, Tunjangan, Pengetahuan, Keterampilan dan Sikap berpengaruh positif dan signifikan terhadap kinerja pegawai Sekretariat Dewan Perwakilan Rakyat Daerah Provinsi Sulawesi Selatan. Dari keenam variabel bebas yang berpengaruh signifikan tersebut dalam menentukan tingkat kinerja pegawai, ternyata variabel insentif yang mempunyai pengaruh dominan dalam meningkatkan kinerja pegawai pada Sekretariat Dewan Perwakilan Rakyat Daerah Provinsi Sulawesi Selatan.

Kata Kunci: Insentif, Gaji, Tunjangan, Pengetahuan, Keterampilan, Sikap, kinerja pegawai

Abstract

This research aims to analyze the effect of compensation and competence on employee performance at the Secretariat of the Regional People's Representative Council of South Sulawesi Province and determine the variables that have a dominant influence on employee performance at the Secretariat of the Regional People's Representative Council of South Sulawesi Province. The data used are primary data and secondary data. The population in this study were all employees at the Secretariat of the Regional People's Representative Council of Sulawesi Province as many as 135 people. The data analysis method used descriptive statistical analysis, and multiple linear regression using the SPSS version 22 program. The results showed that: compensation and competence had a positive and significant effect on the performance of the employees of the Secretariat of the Regional People's Representative Council of South Sulawesi Province, of the four independent variables that had a significant effect. In determining the level of employee performance, it turns out that the incentive variable has a dominant influence in improving employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province.

Keywords: Incentives, Salary, Allowance, Knowledge, Skills and Attitude, employee performance.

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INTRODUCTION

The era of globalization, the development of science and technology, has significantly influenced outcomes in various aspects of development (Gah & Syam, 2022). This encourages multiple sectors to have competitive strategic advantages by developing all available resources, both natural and human resources (Ramli et al., 2020). The challenge of globalization requires the existence of resources, both natural resources and reliable human resources, as the motor of implementing every development program in all fields (Bustan & Rina, 2022). For this reason, the development and improvement of the quality of human resources need to receive more particular attention to optimize their existence because reliable human resources will be a prerequisite for achieving national development as a whole (Jayaningrum et al., 2020).

Civil Servants (PNS), as the main element of human resources in the state apparatus, have a role in determining the success of government administration and development (Rudlia, 2016). A civil servant who has competence can be indicated by his attitude and behavior full of loyalty and obedience in carrying out his duties morally, mentally well, professionally, and awareness of his responsibilities as a public servant. Quality human resources are a factor that supports success in an agency; it also makes it easier for leaders to organize and provide motivation to want to work efficiently and effectively (Sugiono et al., 2021). The success of an organization or agency is highly dependent on the ability of its human resources to realize a vision and carry out a mutually agreed mission (Djaya, 2021). Human resources in an office can be a strength (strength) or weakness (weakness). Human resources are a strength, that is, if they can be optimally empowered to achieve goals, the opposite is a weakness if human resources empower the office for the benefit of groups or individuals (Rinawati, 2016).

Human resource management has a strategic role in improving performance, productivity, and achieving organizational goals because human resources are the primary capital in determining the ability of employees to serve people who have many demands (Wondal et al., 2019). Responding to requests from the community, employees must take steps to improve, especially those related to the implementation of performance management. Performance management is a continuous process in the form of a cycle consisting of planning, coaching, and evaluation (Hariyanto et al., 2018). Training and education are one of the functions in performance management, namely coaching aimed at developing human resources. Human resource management is necessary for the effectiveness of human resources in an organization (Susilowati, 2019). The purpose of this is to provide the organization with practical work objectives, including the achievement of employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. The concept of individual performance, according to (Wartono & Kurniawan, 2019), is the work that a person or group of people can achieve in an organization following their respective authorities and responsibilities to achieve the goals of the organization concerned legally, not violating the law and by morals and ethics. It is essential to improve employee performance to have responsibility for the main tasks carried out and carry out their work optimally (Hoke et al., 2018). Factors that are the leading cause of the low performance of employees at the Secretariat of

the Regional House of Representatives of South Sulawesi Province include compensation and competence (Toendan, 2019).

According to (Dewi, 2021), compensation is several packages offered by organizations to workers in return for the use of their workforce. Providing compensation/reward for services can increase job satisfaction, and if employees view the remuneration as inadequate, then employee job satisfaction will tend to decrease. Conversely, adequate service rewards will make employees feel more satisfied and devote more thought and energy to work better so that employee performance can be improved. Providing material compensation can be incentives, salaries, allowances, bonuses, and commissions that strongly support improving employee performance (Fikri et al., 2018). Therefore, the variables of incentives, wages, and allowances need to be studied to know their effect on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. According to (Arifin et al., 2019), incentives are additional income beyond the employee's basic salary, and incentives for overtime are extra income. The provision of incentives is intended to motivate or encourage employees to work better.

Salaries received by employees can meet their needs at an ideal normative level. According to (Rizal et al., 2021), salary is remuneration in the form of money received by employees due to their status as an employee who contributes to achieving service goals. Or it can also be said as a fixed fee received by someone because of his position in the service. Allowances are also a compensatory factor that affects employee performance. According to (Ratnasari, 2016), employee benefits are additional privileges and payments for vacation, health, death, and pension plans.

Furthermore, other allowances provide facilities related to organizational policies in government regulations, labor laws, and holiday allowances. In connection with employee allowances at the Secretariat of the Regional House of Representatives of South Sulawesi Province, which are not yet adequate because they have not been able to support the implementation of tasks employee duties, where there are still employees who take the time to look for additional income on the sidelines of office hours (Hasibuan, 2019). Therefore, allowance is a variable that needs to be studied to know its effect on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province.

Competence is also a factor that affects employee performance (Yamali, 2017). Furthermore, optimal performance improvement for employees at the Secretariat of the Regional House of Representatives of South Sulawesi Province is not easy to be fully implemented. This is caused by external and internal constraints on employees' main tasks and functions that occur in carrying out various improvements and improvements to the quality of human resources from employees, significantly increasing employee competence. The phenomenon related to competence is that the performance shown by each employee at the DPRD Secretariat of South Sulawesi Province still needs to be improved because it has not demonstrated optimal results. This is because the knowledge possessed by employees is not entirely following the tasks they carry out (Asniwati, 2022). Likewise, the skills owned by each employee have not shown reliable, capable, and expert skills in developing and advancing their work activities (Mariana et al., 2018). On the other hand, the attitude of each

employee has not been able to comprehensively improve the performance of the employees of the South Sulawesi Provincial DPRD Secretariat.

According to (Alwi, 2017), competence is a way of carrying out work that can be categorized as effective, efficient, productive, and quality because it can follow the work's conditions. Furthermore, according to (Supiyanto, 2015), competence includes three aspects which are abbreviated as KSA, consisting: (1) Knowledge, (2) Skills, and 3) Attitude. In connection with the competence of employees at the Secretariat of the Regional House of Representatives of South Sulawesi Province, where employees have not been able to carry out their duties properly due to the lack of knowledge and skills possessed by employees, as well as the attitude of employees who still lack the initiative in performing their duties and functions. Therefore, competencies consisting of knowledge, skills, and attitudes need to be studied to know their effect on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province.

Compensation is significant for the employee himself as an individual because the payment is a reflection or measure of the value of the employee's work itself (Gah & Syam, 2022). On the other hand, the size of the compensation can affect employee performance. If payment is given quickly and correctly, employees will get job satisfaction and be motivated for the organization (Rinawati, 2016). In line with this understanding, the phenomenon that occurs at the Secretariat of the Regional House of Representatives of South Sulawesi Province regarding employee performance still needs to be improved because it is not adequate following its functions both in the administrative and technical fields so that the duties and functions of services to the community have not entirely run optimally (Susilowati, 2019). Based on this description, the researcher can show the conceptual framework of the effect of compensation and competence on the performance of the South Sulawesi Provincial DPRD Secretariat employees as follows:

H1: Incentives variables has a significant effect on employee performance.

H2: Salary variable has a significant effect on employee performance.

H3: Allowance variable has a significant effect on employee performance.

H4: Knowledge variable has a significant effect on employee performance.

H5: Skills variable has a significant effect on employee performance.

H6: Attitude variable has a significant effect on employee performance

METODOLOGI

The population in this study was the total number of employees at the Secretariat of the Regional House of Representatives of the Province of Sulawesi, as many as 135 people. Then this study uses the census method, namely the entire population as respondents. The data analysis technique used in this research is descriptive analysis, then the hypothesis testing used is the F-test (simultaneous test), partial test, validity, and reliability test.

Table 1. Variable Operationalization

Variable	Code	Indicator
Incentives (X1)	<ul style="list-style-type: none"> • I1 • I2 • I3 	<ul style="list-style-type: none"> • Incentives to meet needs • Incentives increase morale

	<ul style="list-style-type: none"> • I4 	<ul style="list-style-type: none"> • Incentives based on rank • Incentives according to working period
Salary (X2)	<ul style="list-style-type: none"> • G1 • G2 • G3 • G4 	<ul style="list-style-type: none"> • Salary is sufficient • The amount of salary according to the length of work • Salary increases morale • Salary based on regulations
Allowance (X3)	<ul style="list-style-type: none"> • T1 • T2 • T3 • T4 	<ul style="list-style-type: none"> • Structural allowance according to employee rank. • Structural allowances to meet family needs • Structural benefits increase morale • Allowance according to regulations.
Knowledge (X4)	<ul style="list-style-type: none"> • P1 • P2 • P3 • P4 	<ul style="list-style-type: none"> • Ability to complete tasks • Have broad insight in work • Understand the assigned task • Knowledge adds to the attitude of employee responsibility
Skills (X5)	<ul style="list-style-type: none"> • K1 • K2 • K3 	<ul style="list-style-type: none"> • Helping the completion of tasks well • Get more work done • Able to develop effective work methods
Attitude (X6)	<ul style="list-style-type: none"> • S1 • S2 • S3 • S4 	<ul style="list-style-type: none"> • Trustworthy behavior • Orderly and obedient behavior, • Responsible behavior at work • Mental condition supports task completion.
Employee Performance (Y)	<ul style="list-style-type: none"> • KP1 • KP2 • KP3 • KP4 	<ul style="list-style-type: none"> • Work optimally with better results • Completion of tasks on time • Understand the job according to ability • Work according to the procedures or policies of the leadership.

RESULT AND DISCUSSION

Based on the data in table 1, it can be explained that the composition of respondents according to gender is primarily male, which is 56 percent, while only 44 percent is female. Then the respondents who have the highest proportion of age levels are at the age level of 38-46 years by 40 percent, followed by the age level of 29-37 years at 29.63 percent, and intervals from 47-55 years at 23.70 percent. Meanwhile, the age level with the lowest proportion is the interval of 20-28 years at 6.67 percent. This shows that most employees are of sufficient age to support the achievement of more optimal performance. And finally, the education level of respondents at the Secretariat of the Regional House of Representatives of South Sulawesi Province is dominated by employees with an undergraduate degree, as many as 66 people or 48.88% of the total respondents to the questionnaire submitted according to the level of the substance of the respondent's understanding. From these data, the respondents have a sufficient level of education, so they are expected to complete their work with the Secretariat of the Regional House of Representatives of South Sulawesi Province.

Table 2. Characteristics of Research Respondents

Characteristics	Description	Total	Percentage
Gender	Man	76	55,55%
	Woman	60	44,44%
Age	20=28	9	6,65
	29-37	40	29,63
	38-46	54	40,00
	47-55	32	23,70
Education	Senior High School	43	31,85
	Diploma	4	2,96
	Bachelor	66	48,88
	Master	22	16,29

Furthermore, the validity test is used to see the accuracy and accuracy of a research instrument in its measurement function to measure the statement items made.

Table 3. Validity and Reliability Test Results

Variable	Indicator	(r-calculated)	Cronbach alpa	Info
Employee Performance (Y)	1	0,825	0,976	Valid dan reliable
	2	0,871		Valid dan reliable
	3	0,844		Valid dan reliable
	4	0,817		Valid dan reliable
Incentives (X1)	1	0,798	0,976	Valid dan reliable
	2	0,654		Valid dan reliable
	3	0,856		Valid dan reliable
	4	0,773		Valid dan reliable
Salary (X2)	1	0,641	0,976	Valid dan reliable
	2	0,694		Valid dan reliable
	3	0,989		Valid dan reliable
	4	0,618		Valid dan reliable
Allowance (X3)	1	0,715	0,976	Valid dan reliable
	2	0,667		Valid dan reliable
	3	0,791		Valid dan reliable
	4	0,735		Valid dan reliable
Knowledge (X4)	1	0,862	0,976	Valid dan reliable
	2	0,860		Valid dan reliable
	3	0,879		Valid dan reliable
	4	0,776		Valid dan reliable
Skills (X5)	1	0,763	0,976	Valid dan reliable
	2	0,641		Valid dan reliable
	3	0,745		Valid dan reliable
	4	0,708		Valid dan reliable
Attitude (X6)	1	0,754	0,976	Valid dan reliable
	2	0,844		Valid dan reliable
	3	0,778		Valid dan reliable
	4	0,678		Valid dan reliable

Based on table 3, it is obtained that the corrected item-total correlation (r count) of 28 statement items is between 0.618 to 0.856, where the calculated r-value is greater than the r table value, for n = 135 at the 0.05 level, r table = 0.176 is obtained.

Thus, it can be said that all statement items on the questionnaire are valid or able to reveal something that the questionnaire will measure so that it can be used for further analysis. The validity test results of the four statements of employee performance variables at the Secretariat of the Regional House of Representatives of South Sulawesi Province obtained the Corrected Item Total Correlation (r count) between 0.804 - 0.844 or r count $>$ r table 0.176. This means that each statement item from the employee performance variable used in this study is valid (valid). And the results of the instrument reliability test of the allowance variable obtained the Cronbach Alpha value (r count) between or r count $>$ r table, which means that each statement item from the allowance variable used in this study is reliable (reliable).

Then perform a normality test to determine whether the dependent and independent variables both have a normal distribution or are close to normal in the regression model. If the significant level of Asymp Sig (2-tailed) is more than 0.05, then it can be said that the data is usually distributed.

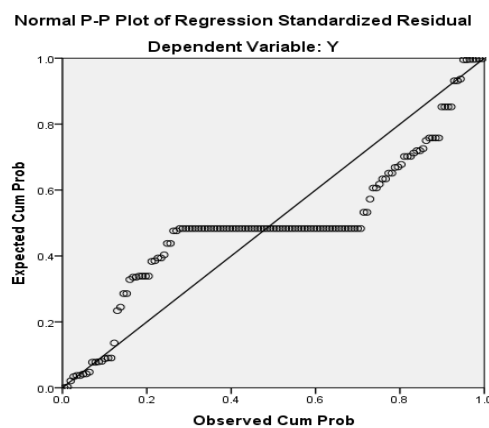


Figure 1. Normality Test Results

Figure 1 shows that the distribution of points is along the diagonal line and follows the current of the diagonal line. Testing the distribution of data carried out using this graphical method shows the results that it can be concluded that the regression model is feasible to use to measure the effect of incentives, salaries, benefits, knowledge, skills, and attitudes on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province because it has met normality assumption.

Table 4. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	0,141	7,095
	X2	0,444	8,430
	X3	0,181	5,536
	X4	0,129	9,743
	X5	0,398	2,724
	X6	0,105	7,997

The results of the multicollinearity test in table 4 show that all variables have a VIF value less than ten and a tolerance value greater than 0.1. This indicates that the indication of the existence of multicollinearity in the equations carried out is not proven, or there is no multicollinearity in the equations carried out or the relationships that occur between independent variables (incentives, salaries, benefits, knowledge, skills, and attitudes) can be tolerated so that they will not interfere with the regression results.

Then the heteroscedasticity test in this study is intended to see whether the sampling is done correctly on the right population or, in other words, whether there is an inequality of variance from the regression residual.



Figure 2. Heteroscedasticity Test Results

Based on figure 2, it can be explained that the points spread above and below the zero line randomly. This means that the regression model used in this study does not show heteroscedasticity but homoscedasticity, which does not produce biased parameters that cause errors in treatment.

Then, the regression results obtained were tested simultaneously using the F-test and partial testing using the t-test.

Table 5. Results of the Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.000 ^a	.973	.141	.1667

Based on the results of the determination test in table 5, it can be explained that the magnitude of the coefficient of determination (R^2) is 0.973. This coefficient of determination states that the extent of the simultaneous influence of the variables of incentives, salaries, benefits, knowledge, skills, and attitudes on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province is 97.3%. The remaining 2.7% is influenced by other variables not examined in this study.

Table 6. Multiple Linear Regression Test Results

Correlations

		Y	X1	X2	X3	X4	X5	X6
Pearson Correlation	Y	1.000	.879	.686	.799	.881	.735	.861
	X1	.879	1.000	.606	.848	.894	.714	.907

	X2	.686	.606	1.000	.616	.687	.664	.677
	X3	.799	.848	.616	1.000	.847	.661	.902
	X4	.881	.894	.687	.847	1.000	.701	.916
	X5	.735	.714	.664	.661	.701	1.000	.727
	X6	.861	.907	.677	.902	.916	.727	1.000
	Y	.	.000	.000	.000	.000	.000	.000
Sig. (1-tailed)	X1	.000	.	.000	.000	.000	.000	.000
	X2	.000	.000	.	.000	.000	.000	.000
	X3	.000	.000	.000	.	.000	.000	.000
	X4	.000	.000	.000	.000	.	.000	.000
	X5	.000	.000	.000	.000	.000	.	.000
	X6	.000	.000	.000	.000	.000	.000	.
N	Y	135	135	135	135	135	135	135
	X1	135	135	135	135	135	135	135
	X2	135	135	135	135	135	135	135
	X3	135	135	135	135	135	135	135
	X4	135	135	135	135	135	135	135
	X5	135	135	135	135	135	135	135
	X6	135	135	135	135	135	135	135

The constant (b_0) obtained a value of 0.053 states that if no efforts are made to improve employee performance related to incentives, salaries, benefits, knowledge, skills, and attitudes, then the performance of employees at the Secretariat of the Regional House of Representatives of South Sulawesi Province is constant, which is 0.026. $b_1 = 0.318$, which indicates that the incentive variable has a positive and significant effect on employee performance at the Secretariat of the Regional Representatives Council of South Sulawesi Province. This means that the employee's performance also tends to increase with the increase in incentives. The magnitude of the influence of the incentive variable on employee performance can be known through the beta number or standardized coefficient, namely 0.504 or 50.4 percent. $b_2 = 0.243$, which indicates that the salary variable has a positive and significant effect on the performance of the employees of the Secretariat of the Regional People's Representative Council of South Sulawesi Province. This means that the more adequate the salary, the employee's performance will also increase. The magnitude of the influence of the salary variable on employee performance can be known through the beta number or standardized coefficient, namely 0.534 or 53.4 percent. $b_3 = 0.022$, which indicates that the allowance variable has no significant effect on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. This means that the allowance has not been able to improve employee performance significantly. The magnitude of the influence of the allowance variable on employee performance can be known through the beta number or standardized coefficient, which is 0.018 or 1.8 percent. $b_4 = 0.324$, which indicates that the knowledge variable has a positive and significant effect on employee performance at the Secretariat of the Regional People's Representative Council of South Sulawesi Province. This means that the more knowledge increases, the employee's performance will also tend to increase. The magnitude of the influence of the knowledge variable on employee performance can be known through the beta number or standardized coefficient, which is 0.354 or 35.4 percent. $b_5 = 0.132$, which indicates that the skill variable has a positive and significant effect on employee performance at the Secretariat of the Regional Representatives Council of South

Sulawesi Province. As skills increase, employee performance will also tend to increase. The magnitude of the influence of the skill variable on employee performance can be known through the beta number or standardized coefficient, namely 0.227 or 22.7 percent. $b_6 = 0.008$, which indicates that the attitude variable has no significant effect on employee performance at the Secretariat of the Regional People's Representative Council of South Sulawesi Province. This means that the attitude variable has not been able to improve employee performance significantly. The magnitude of the influence of the attitude variable on employee performance can be known through the beta number or standardized coefficient, which is 0.009 or 0.9 percent.

Incentive variables, salary, knowledge, and skills individually have a significant and positive effect on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. In contrast, the variables of allowances and attitudes have no significant effect. Furthermore, from the four critical independent variables, it turns out that the incentive variable has a dominant influence in improving the performance of the employees of the Regional House of Representatives of South Sulawesi Province because the standardized beta coefficients value is greater than the other variables.

Discussion

The effect of incentives on employee performance

Incentives are additional remuneration given to certain employees whose performance is above standard. The partial test or t-test indicates that the incentive variable has a positive and significant effect on employee performance at the Secretariat of the Regional Representatives Council of South Sulawesi Province. This suggests a unidirectional relationship between incentives and employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province, meaning that if the incentives are adequate, then employee performance will also increase. The incentive variable has a significant effect on employee performance and ranks first among the independent variables that have been tested. Therefore, the incentive variable is essential in improving employee performance, so it needs to be maintained. However, the indicator that gives the lowest proportion can be increased again to improve employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. The significant influence of incentive variables on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province is determined mainly by the indicators that form it. Based on this analysis, it can be concluded that the incentive variable has a positive and significant effect on employee performance at the Secretariat of the Regional House of Representatives of Sulawesi Province South. Therefore, the incentive variable needs to be maintained, especially in the indicators that make it up. However, the hand that gives the lowest proportion can be increased to support employee performance improvement in the future. The research results (Toendan, 2019) and (Sugiono et al., 2021) prove that the incentive variable has a positive and significant influence on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. This study also proves research conducted by (Wartono & Kurniawan, 2019) that incentives have a dominant effect on employee performance.

Effect of salary on employee performance

Salary is remuneration in the form of money received by employees/employees for their services and results (Jayaningrum et al., 2020). The partial test results show that the salary variable has a positive and significant effect on employee performance at the Secretariat of the Regional Representatives Council of South Sulawesi Province. This indicates a unidirectional relationship between salary and employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province, meaning that if the salary is adequate, then employee performance tends to increase. The salary variable has a significant effect on employee performance and ranks third among the independent variables that have been tested. Therefore, the salary variable is one of the factors that can improve employee performance, so it needs to be improved. However, the indicator that gives the lowest proportion is still being improved to improve employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. The study results (Rudlia, 2016) also prove that the salary variable has a positive and significant influence on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. This study also proves research conducted by (Djaya, 2021) that salary significantly affects employee performance.

The effect of Allowances on employee performance

Allowances are direct rewards given to employees or a group of employees as part of their membership (Fikri et al., 2018). The partial test or t-test indicates that the allowance variable has no significant effect on employee performance at the Secretariat of the Regional Representatives Council of South Sulawesi Province. This means that the allowance has not been able to significantly improve the performance of employees at the Secretariat of the Regional House of Representatives of South Sulawesi Province. The insignificant effect of the allowance is caused by the subordinate role of indicators that make up the allowance variable, namely: structural allowances according to the rank of employees, structural allowances that meet the needs of the family, structural benefits increase morale, and benefits according to regulations. The study results (Syah et al., 2021) also prove that the allowance variable has an insignificant effect on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. This study is different from research conducted by (Yamali, 2017) that allowances significantly affect employee performance.

Effect of knowledge on employee performance

Knowledge is insight with expertise gained from education with a background followed. The partial test or t-test indicates that the knowledge variable has a positive and significant effect on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. This suggests a unidirectional relationship between knowledge and employee performance at the Secretariat of the Regional People's Representative Council of South Sulawesi Province, meaning that the more knowledge increases, the employee's performance also tends to increase. This study proves that the knowledge variable has a positive and significant influence on employee performance at the Secretariat of the Regional

Representatives Council of South Sulawesi Province. This study also proves the research conducted by Suaib Ali (2003) that knowledge has a significant effect on employee performance.

The influence of skills on employee performance

Skills are the skills/skills that a person has to carry out a job to achieve organizational goals (Arifin et al., 2019). The partial test or t-test indicates that the skill variable has a positive and significant effect on employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. This suggests a unidirectional relationship between knowledge and employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province, meaning that the more adequate the skills, the employee's performance also tends to increase. The study results (Hasibuan, 2019) also prove that the skill variable has a positive and significant influence on employee performance at the Secretariat of the Regional People's Representative Council of South Sulawesi Province. This study also proves the research conducted (Rizal et al., 2021) (Supiyanto, 2015) and (Asniwati, 2022) that skills have a significant effect on employee performance.

The influence of attitudes on employee performance

Attitude is a pattern of behavior, tendencies, or anticipatory readiness, predisposition to adjust to social situations (Mariana et al., 2018). The partial test or t-test indicates that the attitude variable has no significant effect on employee performance at the Secretariat of the Regional Representatives Council of South Sulawesi Province. This means that the attitude has not been able to significantly improve the performance of employees at the Secretariat of the Regional People's Representative Council of South Sulawesi Province. Therefore, the attitude needs special attention by the policymakers to be further improved to support the improvement of employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province. This study proves that the attitude variable has no significant effect on employee performance at the Secretariat of the Regional Representatives Council of South Sulawesi Province. This research is different from the research conducted by (Dewi, 2021) that attitude or character significantly influences employee performance.

CONCLUSION

Based on the description and analysis results shown in the previous chapter, it can be concluded that compensation which consists of incentives and salary, has a positive and significant effect on the performance of the employees of the Secretariat of the Regional House of Representatives of South Sulawesi Province. In contrast, the allowance variable has no significant effect on employee performance. Then, competence, which consists of the level of knowledge, and skills, have a substantial and positive impact on the performance of the employees of the Secretariat of the Regional People's Representative Council of South Sulawesi Province. At the same time, the attitude variable has no significant effect on employee performance. Of the four independent variables, they have a substantial impact on determining employee performance. It turns out that the incentive variable has a dominant influence in

improving employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province.

The results of this study suggest that incentives, salaries, knowledge, and skills factors can be considered in formulating a policy related to improving employee performance at the Secretariat of the Regional House of Representatives of South Sulawesi Province, especially the indicators that make up the four variables that have a significant influence. Then the allowance and attitude variables as variables that have no significant effect need special attention to be maximized, especially on the indicators that make them up so that these indicators can form the allowance and attitude variables so that they have a significant influence on employee performance in the future. When considering the incentive factor that has a dominant effect on employee performance, it is recommended to maintain, especially policies related to the indicators that make it up. However, the hands that make a lower contribution are still improved to support the improvement of employee performance in the future.

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Serta Implikasinya Pada Kinerja Tenaga Ahli Perusahaan Jasa Konstruksi Di Provinsi Jambi. *Ekonomis: Journal Of Economics And Business*, 1(1), 213-222.