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EFFECT OF REMUNERATION, ORGANIZATIONAL COMMITMENT AND JOB SATISFACTION ON THE PERFORMANCE OF THE EMPLOYEES OF REGIONAL SECRETARIAT IN TANAH LAUT, INDONESIA

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Abstract:

The purpose of this study was to determine (1) the effect of remuneration on the performance of employees (2) the effect of organizational commitment on the performance of employees (3) the effect of job satisfaction on the performance of employees (4) the simultaneous effect of remuneration, organizational commitment and job satisfaction on the performance of the employee of Regional Secretariat in Tanah Laut, Indonesia. The method used in this research was the survey method with a quantitative approach. The sample was composed by 68 people. While the data processing techniques used are validity, reliability test, the classical assumption test, and multiple regression analysis. To facilitate the use of data processing the Statistical Package for the Social Sciences (SPSS) 20 for Windows was used. These results indicate that (1) remuneration is affecting partially the performance of employees (2) organizational commitment significantly is affecting the performance of employees (3) job satisfaction effect partially on employee performance Regional Secretariat in Tanah Laut (4) remuneration, organizational commitment and job satisfaction simultaneously applied are significantly affecting performance on the performance of the employee of Regional Secretariat in Tanah Laut, Indonesia.

Keywords: remuneration, organizational commitment, job satisfaction, performance

1. Introduction

The organization is a mean which consist of people who work together to achieve a common goal. Organization is a whole (entity) social consciously coordinated; it works on a relatively continuous basis to achieve a common goal or group of goals (Veithzal, Sagala, & Jauvani, 2009). An organization formed to achieve a specific goal shows the

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work or goal achieving routine as the organization's performance (Wibowo, 2016). This means that the performance of employees is very important for organization or institution, as well as the goals which can be achieved.

One way which may improve the performance of an employee is an additional income in addition to the basic salary; the additional income is granted for the achievements and performances over the years. High performances can not be achieved optimally when remuneration is not proportionally (Ivancevich, 2001). This is related to the remuneration of employees. Remuneration is "something" which is received by an employee in return for contributions that have been given. Remuneration has a broader meaning than the salary, because it covers all forms of compensations, either in the form of money or goods provided directly or indirectly m as a routine or a non-routine. Direct remuneration consists of salary/wages, allowance, special allowance, bonus, incentives as achievement awards, and other types of assistance given routinely. Indirect remuneration are facilities, health, pension, salary during the leave, compensation for the disaster, and so on (Sun, 2004). Remuneration is one tool to achieve the vision and mission of the organization, to attract qualified and experienced employees, retain employees who have quality, motivating employees to work effectively and the formation of a positive attitude.

Besides, employees who have a high commitment to the hiring organization rise the organization performance, reduce absenteeism, etc. (Sopiah, 2008). Organizational commitment is a basic in performing work; a good organizational commitment will help carrying out the job properly. Organizational commitment can be seen from the extent to which employees believe and accept organizational goals, and have a desire to continue to stay in the organization. This is due to the commitment for organization as a situation in which employees are favoring a particular society, its objectives and choose to maintain to member of it (Robbins, 2009).

The reciprocal relationship between performance and job satisfaction shows that job satisfaction leads to improved performance so that workers are more productive and pleased (Hellriegel & Slocum, 2004). Employees who gain job satisfaction will be eager to carry out the tasks assigned with a full sense of responsibility. Employee satisfaction can be encouraged by giving trust, by involving employees in decision-making; this can increase satisfaction and enhance employee commitment which in turn will foster a sense of belonging among employees in connection with the influence of remuneration to the performance seen as the result of research Azizah (2017).

This study uses multiple regression analysis; results obtained with the F count = 20.398, t sign = 0.000, which is a significant difference between the remuneration system of pay satisfaction and motivation on employee performance at Brigadier Haji Hasan Basry Kandangan Hospital. Meanwhile, according to research results of Ramadan and Syarifuddin (2015) it shows that the remuneration consists of base salary (X1), allowance (X2), benefit (X3), and bonus (X4) simultaneously have no significant effect on performance variable (Y) as evidenced from the calculation of F (0.529) > F , (2.566) and a significant value (0.715) > 0.05. This is a significant difference between the

remuneration system of pay satisfaction and motivation on employee performance. In line with the above two studies, Tanah Laut District Government made a remuneration policy set out in the decree Tanah Laut which has been adjusted each fiscal year. The results of preliminary data on the additional provision of the Regional Secretariat employee income is as follows:

Table 1: List of the Regional Secretariat Employees Income Supplement Tanah Laut in the Years 2014-2017

| No. | Group | 2014 | 2015 | 2016 | 2017 |
|-----|-------|-------------|-------------|--------------------|--------------------|
| 1 | IV | USD 812 500 | USD 812 500 | USD 1.5625 million | USD 1.5625 million |
| 2 | III | Rp 600.000 | Rp 600.000 | Rp 1,100,000 | Rp 1,100,000 |
| 3 | II | Rp 450.000 | Rp 450.000 | Rp 900,000 | Rp 900,000 |
| 4 | I | Rp 375.000 | Rp 375.000 | Rp 825.000 | Rp 825.000 |

Source: The Secretariat Organization Tanah Laut Regency, 2017.

Table 1 indicates that the additional provision of the Regional Secretariat employee income in 2016 increased by 92.31% for class IV employees, 83.33% for the employee group III, a 100% for employees of class II and 120% for class I. According to the employees, article 7 of the Decree No. 2 of 2017 on granting of additional income for the civil servants and candidates states that each SKPD shall submit documents regarding the additional payment of income no later than the 10th of each month to Finance and Asset Management Agency Regions (BPKAD). In practice, often SKPD not accomplish with these regulations, especially the Regional Secretariat. This can be seen in SP2D No. 455/BUD.16.

The results of the previous table show that there is an increase of 2015 and then in 2016. It can be seen that there is an increase every two years, which is expected to bolster the performance of their duties as government officials in carrying out the obligations imposed on them. Based on the evaluation report Government Performance Accountability System (SAKIP) SKPD Tanah Laut, obtained a preliminary picture of the performance of the Secretariat of Tanah Laut regency which can be seen as follows:

Table 2: Summary of Assessment Implementation of Government Performance Accountability System (SAKIP) Year 2014-2017

| No. | Component | 2014 | 2015 | 2016 | 2017 |
|------|-------------------------|-------|-------|-------|-------|
| 170. | Component | Score | Score | Score | Score |
| 1 | Performance planning | 22.77 | 24.46 | 24.46 | 25.23 |
| 2 | Performance measurement | 13.40 | 11.88 | 13.44 | 15.63 |
| 3 | Performance reporting | 12.00 | 7.91 | 10.15 | 10.61 |
| 4 | Internal evaluation | 7.67 | 4.83 | 4.83 | 5.90 |
| 5 | Performance achievement | 13.13 | 13.94 | 13.94 | 13.13 |
| Amo | Amount | | 63.02 | 66.82 | 70.48 |

Source: Inspectorate Tanah Laut 2018 (processed).

Table 2 shows of recapitulation SAKIP votes in 2014 amounted to 68.97 and in 2015 their performance decreased to 63.02 means that there is a significant drop from 2014 to

2015 amounting to between 5.95. This shows that their performance decreases whereas if it is associated with additional income on 2016 should be no additional increase in income. The workplace assessment must be placed at the end of the year so that the beginning of the year it can be used as a basis for the increase in additional revenue. Based on the comparison of the data above, there is additional income with no performance appraisal results synchronization.

2. Research Methods

This study uses a quantitative approach to the design of the survey; the questionnaire was the main mean of collecting data from the population sample (Sugiyono, 2016). This type of research is used as an explanatory research; the researchers explain the causal relationship between the variables through hypothesis testing. The method used is the method of causal associative research ant it was conducted on data collected after the occurrence of an event (Sugiyono, 2012). Associative research can show the relationship between the two variables or could explain the symptoms and test the effect of variable remuneration (X1), organizational commitment (X2) and job satisfaction (X3) and as an independent variable employee performance (Y) as the dependent variable. This research was conducted at the Regional Secretariat employees in Tanah Laut.

The population of this study is composed by all individual civil servants who are still actively working on Regional Secretariat in Tanah Laut. The study population was taken based on the number of civil servants at the end of July, from 218 people was taken as many as 82 people. The sampling technique used was probability sampling using proportionate stratified random sampling Sugiyono (2016) explains that this technique is used when the population has members/elements that are not homogeneous and stratified proportional. The population of this study amounted to 82 people with a significance level of 0.05, the sample size in this study can be calculated by use Slovin formula is:

$$n = \frac{N}{1 + N(d)^2}$$

$$n = \frac{82}{1 + 82 (0,05)^2}$$

$$n = \frac{82}{1 + 0,2} = \frac{82}{1,2} = 68,3$$

Information:

n = sample size;

N = population size;

d = level of significance.

The total number of respondents was 68. Determination of sample size in each class so that samples are taken more proportionate, carried out by the proportional allocation as follows:

Table 3: Total Sample Research

| No. | Level of education | Population | Calculation of the sample based on the portion | Samples |
|-----|--------------------|------------|---|---------|
| 1 | S2 | 2 | $\frac{2}{82}x68 = 1,7$ | 2 |
| 2 | S1 | 31 | $\frac{\frac{2}{82}x68 = 1,7}{\frac{31}{82}x68 = 25,7}$ | 26 |
| 3 | D-III | 10 | $\frac{10}{82}x68 = 8,3$ | 8 |
| 4 | SLTA | 34 | $\frac{34}{82}x68 = 28.2$ | 28 |
| 5 | JSS | 3 | $\frac{3}{82}x68 = 2.4$ | 2 |
| 6 | SD | 2 | $\frac{2}{82}x68 = 1,7$ | 2 |
| | Amount | 82 | 68 | 68 |

Operational variables needed to determine the type and an indicator of the variables involved. In more detail, the operational variables in this study can be seen in the following table:

Table 4: Operational Variable Remuneration (X1), Organizational Commitment (X2) and job satisfaction (X3) and as an Independent Variable Employee Performance (Y)

| Variables | Dimension | Indicator |
|-----------------------------------|---------------------------|--|
| Remuneration (X1) | Merit systems | Determination of employee income based on the value of office The system of allowances based on the type of employment |
| | Fair | Allowances adapted to the workload A job that requires knowledge, skills, and responsibilities of a higher, better paid |
| | Worthy | Allowances can make ends meetIncrease welfare benefits |
| | Competitive | Allowances adapted to rank/classEquivalent to the private benefits |
| | Transparent | Allowances following the decree of Tanah LautAllowances for the performance of an employee |
| Organizational Commitment (X2) | Continuance Commitment | Keep working in order not to lose the job / in need of salary Not finding other employment alternatives better |
| | Affective Commitment | There is a sense of belonging and pride in the organizationAre emotionally attached to the organization |
| | Normative Commitment | To be responsible for carrying out the workObliged to continue working on the organization |
| Job | The job itself (work | Work provides an interesting task |

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| Satisfaction (X3) | itself) | Work provides an opportunity to learnAn employee has the opportunity to accept | | | | | | |
|-------------------|---------------------------|---|--|--|--|--|--|--|
| | | responsibility | | | | | | |
| | Salaries/wages | The salary received by an employee are adequate | | | | | | |
| | (pay) | Salary according to the job position | | | | | | |
| | Promotion | Opportunity for promotion | | | | | | |
| | (promotion) | Training opportunities | | | | | | |
| | Supervision (supervision) | Leaders provide oversight of employee performance | | | | | | |
| | Coworkers | Cooperation among employees | | | | | | |
| | (workers) | The working relationship with colleagues is good | | | | | | |
| | | and cooperative | | | | | | |
| Employee | Quantity | Employment targets can be met | | | | | | |
| Performance (Y) | | Complete the task more than the target | | | | | | |
| | Quality | Works are made according to procedures | | | | | | |
| | | The work following the quality of work that has | | | | | | |
| | | been determined | | | | | | |
| | | The accuracy of the results of work achieved | | | | | | |
| | Punctuality | Time to work on time | | | | | | |
| | | Work quickly resolve issues | | | | | | |
| | | Do not delay work | | | | | | |
| | Presence | Came earlier than office hours | | | | | | |
| | | Timeliness in attendance | | | | | | |
| | Interoperability | The ability of employees to collaborate with | | | | | | |
| | | colleagues | | | | | | |
| | | The ability to interact with leaders | | | | | | |

Based on the quantitative approach used, the form data collection is done by two ways, namely: 1) The questionnaire is the data collection is done by providing an alternative questions in writing to the civil servants at the Regional Secretariat, 2) Documentation is the acquisition of data from an employee at the Regional Secretariat relating to the issues to be discussed as a general overview secretariat region, organizational structure, employee education level, employment status, rank employee and employee groups. Scoring techniques used in this study will be made using a Likert scale of five levels.

The Likert scale usage of respondents confronted with the statement or question and then asked to give an answer that is considered most appropriate. The weighting of the alternative motivation question is:

Strongly agree with the score : 5
Agree with the score : 4
Doubts the score : 3
Do not agree with the score : 2
Strongly disagree with the score : 1

Validity tests were conducted. The validity test is done by using coefficient Pearson Product Moment Correlation. The minimum requirement to be considered valid if the correlation coefficient r > 0.3 (Ghozali, 2005). The reliability test was used to test the extent to which the results of a measurement can be trusted, which is

determined by calculating Cronbach's coefficient of each instrument. Instruments are reliable if the Cronbach alpha coefficient close to 1 or to the higher coefficient of internal reliability. If an instrument has a Cronbach alpha coefficient ≥ 0.6 , it can be said to be reliable (reliable) (Ghozali, 2005). A form of data analysis was performed using multiple linear regression. Multiple linear regression was used to test the hypothesis before the studies must first be met with the requirements of use. This requirement is called the classical assumption test, which consists of test multicollinearity, autocorrelation test, test and test for normality heteroskidastity.

3. Results and Discussion

3.1 Remuneration Influence Employee Performance against Regional Secretariat Tanah Laut

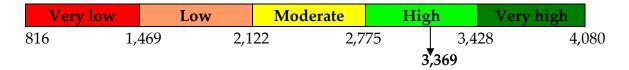
Based on the research that t (count) = 5.910 > t (table) = 1.66757 with level sig is 0.000 <0.05 which means that the remuneration of positive and there is significant influence on employee performance Tanah Laut District Secretariat. The results are consistent with the research conducted Cahyanugroho, Hubeis, and Wijayanto (2016)' its result showed that remuneration affects performance and there is a positive relationship between them. Remuneration in the form of benefits provided to employees as a form of recognition of the work performed and intended to make employees feel appreciated, ensure fairness, retain qualified personnel, compliance with applicable laws and so forth. This matter proves that remuneration may provide benefits to employees and improve employee performance. The variable remuneration is based on operational indicators covering five aspects. The results of the variable remuneration in respondents are described as follows:

 Table 5: Respondents' Answer on Variable Remuneration

| | | | | | Aı | nswer (| ptions | | | | |
|------|----------------|-----|-------|----|-------|---------|-----------------|---|-------|----|-------|
| No. | Statement (X1) | S | S (5) | S | 5 (4) | R | R (3) | T | S (2) | ST | S (1) |
| | | F | % | F | % | F | % | F | % | F | % |
| 1. | Marit arratama | 25 | 36.8 | 34 | 50.0 | 9 | 13.2 | 0 | 0 | 0 | 0 |
| 2. | Merit systems | 15 | 22.1 | 43 | 63.2 | 10 | 14.7 | 0 | 0 | 0 | 0 |
| 3. | | 22 | 32.4 | 35 | 51.5 | 11 | 16.2 | 0 | 0 | 0 | 0 |
| 4. | Fair | 17 | 25.0 | 36 | 52.9 | 15 | 22.1 | 0 | 0 | 0 | 0 |
| 5. | | 20 | 29.4 | 34 | 50.0 | 13 | 19.1 | 1 | 1.5 | 0 | 0 |
| 6. | TA7 (1 | 25 | 36.8 | 32 | 47.1 | 11 | 16.2 | 0 | 0 | 0 | 0 |
| 7. | Worthy | 16 | 23.5 | 44 | 64.7 | 8 | 11.8 | 0 | 0 | 0 | 0 |
| 8. | Compositivo | 19 | 27.9 | 31 | 45.6 | 18 | 26.5 | 0 | 0 | 0 | 0 |
| 9. | Competitive | 22 | 32.4 | 36 | 52.9 | 10 | 14.7 | 0 | 0 | 0 | 0 |
| 10. | | 16 | 23.5 | 44 | 64.7 | 8 | 11.8 | 0 | 0 | 0 | 0 |
| 11. | Transparent | 20 | 29.4 | 30 | 44.1 | 18 | 26.5 | 0 | 0 | 0 | 0 |
| 12. | | 27 | 39.7 | 35 | 51.5 | 6 | 8.8 | 0 | 0 | 0 | 0 |
| Amo | ount | - 2 | 244 | | 434 | - | 137 | | 1 | | 0 |
| Tota | l score | 1 | 220 | 1 | ,736 | 4 | 1 11 | | 2 | | 0 |

Source: Adapted from the primary data, in 2018.

Based on the answers of respondents above can know the total score of respondents' opinion of the variable remuneration is 3.369. The categories of criteria to level the scores and the class interval in the calculation of remuneration by using the class interval can be described as follows:



This means that the remuneration in Tanah Laut District Secretariat included in the High category. When viewed from the count the percentage of respondents in the variable remuneration is 82.57%. Correlation test used to determine whether there is a relationship between two variables based on the level of significance, with the following conditions:

- a. If the value of r-count \geq r-table (α = 0.05), (there is a relationship/correlation)
- b. If the calculated value of r < r-table (α = 0.05), (no relation/correlation)

The correlation of test results of each independent variable on the dependent variable is as follows:

Table 6: Test Results Correlation Remuneration against Employee Performance

| Corre | lations | | |
|--------|--|---------|---------|
| | | X1 | Y |
| X1 | Pearson Correlation | 1 | .899 ** |
| | Sig. (2-tailed) | | .000 |
| | N | 68 | 68 |
| Y | Pearson Correlation | .899 ** | 1 |
| | Sig. (2-tailed) | .000 | |
| | N | 68 | 68 |
| **. Co | rrelation is significant at the 0:01 level (2-tailed | d). | |

Source: Adapted from the primary data, 2018

Based on the results of correlation is known that for the variable remuneration (X1) with employee performance (Y) r Pearson correlation test count = 0.899 > r table = 0.2352 with a significance level of 0.000 < 0.05, then the correlation can be concluded that there is a relationship between the remuneration with the performance of employees at the District Secretariat in Tanah Laut. Employees are giving good performance for the progress of institutions while these institutions provide appropriate remuneration for their performance. Remuneration has a big role in motivating employees to provide optimal performance to achieve the targets and objectives of the institution. Addition of descriptive results can be seen that the dominant factor in employee remuneration Land of the Sea Regional Secretariat was decent (83.23%) followed by the merit system (83.08%), transparent (83.04%), fair (81.91%) and competitive (81.76

3.2 Influence of Organizational Commitment against Employee Performance Tanah Laut District Secretariat

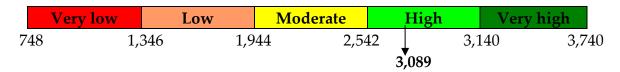
The results showed t (count) = 8.368 > t (table) = 1.66757 with level sig is 0.000> 0.05, meaning that there is a positive and significant effect of organizational commitment to employee performance Tanah Laut District Secretariat. These results are supported by the results of research conducted by Hafiz (2017) in his research shows that organizational commitment affects the performance of employees in the bank. There are several studies on the effect of organizational commitment on performance conducted by Imran, Iqra Arif, Sadaf Cheema and M. Azeem (2014) and Malik (2015) which states that organizational commitment significantly influences employee performance. The organizational commitment variable includes three operational indicators. Based on the answers of respondents to the variable organizational commitment can be seen in the following table:

Table 7: Respondents' Answer on Variable Organizational Commitment

| | Statement (X2) | | | | | nswer (| ptions | | | | |
|------|-------------------------|--------|------|-------|------|---------|--------|--------|-----|---------|---|
| No. | | SS (5) | | S (4) | | RR (3) | | TS (2) | | STS (1) | |
| | | F | % | F | % | F | % | F | % | F | % |
| 1. | | 22 | 32.4 | 35 | 51.5 | 11 | 16.2 | 0 | 0 | 0 | 0 |
| 2. | Continuance | 17 | 25.0 | 36 | 52.9 | 15 | 22.1 | 0 | 0 | 0 | 0 |
| 3. | Commitment | 22 | 32.4 | 33 | 48.5 | 12 | 17.6 | 1 | 1.5 | 0 | 0 |
| 4. | | 25 | 36.8 | 34 | 50.0 | 9 | 13.2 | 0 | 0 | 0 | 0 |
| 5. | A CCo ations | 17 | 25.0 | 42 | 61.8 | 9 | 13.2 | 0 | 0 | 0 | 0 |
| 6. | Affective Commitment | 22 | 32.4 | 35 | 51.5 | 11 | 16.2 | 0 | 0 | 0 | 0 |
| 7. | Communent | 18 | 26.5 | 35 | 51.5 | 15 | 22.1 | 0 | 0 | 0 | 0 |
| 8. | | 21 | 30.9 | 34 | 50.0 | 12 | 17.6 | 1 | 1.5 | 0 | 0 |
| 9. | Normative | 27 | 39.7 | 32 | 47.1 | 9 | 13.2 | 0 | 0 | 0 | 0 |
| 10. | Commitment | 18 | 26.5 | 42 | 61.8 | 8 | 11.8 | 0 | 0 | 0 | 0 |
| 11. | | 21 | 30.9 | 29 | 42.6 | 18 | 26.5 | 0 | 0 | 0 | 0 |
| amo | unt | 2 | 230 | 3 | 387 | - | 129 | | 2 | | 0 |
| Tota | l score | 1, | ,150 | 1 | ,548 | 3 | 387 | | 4 | | 0 |

Source: Adapted from the primary data, in 2018.

Based on the above results of the questionnaire respondents noted that the total score of respondents' opinion of the organizational commitment variable is 3.089. The categories of criteria to level the scores and grade intervals within the organization's commitment to using the calculation of grade interval can be described as follows:



This means that organizational commitment in Tanah Laut District Secretariat is included in the high category. When viewed from the count percentage respondent in the variable remuneration of organizational commitment is 82.59%. Notable The

following described how the correlation test of organizational commitment affects the performance of employees:

Table 8: Results of Correlation Test of Organizational Commitment to Employee Performance

| Corre | lations | | |
|--------|--|---------|---------|
| | | X2 | Y |
| X2 | Pearson Correlation | 1 | .915 ** |
| | Sig. (2-tailed) | | .000 |
| | N | 68 | 68 |
| Y | Pearson Correlation | .915 ** | 1 |
| | Sig. (2-tailed) | .000 | |
| | N | 68 | 68 |
| **. Co | rrelation is significant at the 0:01 level (2-tailed | d). | |

Source: Adapted from the primary data, 2018.

Based on the results of correlation is known that variable organizational commitment (X2) with employee performance (Y) r Pearson correlation test count = 0.915> rtabel = 0.2352 with a significance level of 0.000 <0.05, then the correlation can be concluded that there is a relationship between organizational commitment to employee performance at the District Secretariat Tanah Laut. Descriptive results of each variable, as already explained earlier known that the dominant factor is the organizational commitment normative commitment (82.79%) followed by continuance commitment (82.72%) and affective commitment (81.91%). This suggests that the Regional Secretariat staff organizational commitment existence starts from the Land of the Seanormative commitment namely a sense of responsibility in carrying out the work and obliged to continue working as a civil servant. Besides Tanah Laut Secretariat should make efforts to improve employee performance through increased organizational commitment. The high organizational commitment reflects the strength of employee engagement and loyalty to the institution.

3.3 Effect of Job Satisfaction on Employee Performance Against Regional Secretariat Tanah Laut

Based on the research note that there is a positive and significant impact on the performance of employee job satisfaction Regional Secretariat Tanah Laut indicated by t (count) = 3,093 > t (table) = 1.66757 with level sig is 0.003 > 0.05. Supported by the results research Wayan Juniantara, I Gede Riana (2015) indicate that job satisfaction significantly influence performance. Also, research by Platis, P. Reklitis, S. Zimeras (2015) stated that there is a strong relationship between job satisfaction and performance of employees in health services. Job satisfaction variables include five operational indicators. The results of respondents' answers on job satisfaction variables are as follows:

| | | | _ | | Aı | nswer (| ptions | | | | |
|------|-------------------|--------|------|-------|------|---------|--------|--------|-----|---------|---|
| No. | Statement (X3) | SS (5) | | S (4) | | RR (3) | | TS (2) | | STS (1) | |
| | | F | % | F | % | F | % | F | % | F | % |
| 1 | | 22 | 32.4 | 34 | 50.0 | 12 | 17.6 | 0 | 0 | 0 | 0 |
| 2 | The sight to all | 17 | 25.0 | 36 | 52.9 | 15 | 22.1 | 0 | 0 | 0 | 0 |
| 3 | The job itself | 21 | 30.9 | 34 | 50.0 | 12 | 17.6 | 1 | 1.5 | 0 | 0 |
| 4 | | 25 | 36.8 | 34 | 50.0 | 9 | 13.2 | 0 | 0 | 0 | 0 |
| 5 | Calarra / Mia ann | 17 | 25.0 | 43 | 63.2 | 8 | 11.8 | 0 | 0 | 0 | 0 |
| 6 | Salary / Wages | 23 | 33.8 | 34 | 50.0 | 11 | 16.2 | 0 | 0 | 0 | 0 |
| 7 | | 17 | 25.0 | 36 | 52.9 | 15 | 22.1 | 0 | 0 | 0 | 0 |
| 8 | Promotion | 21 | 30.9 | 33 | 48.5 | 13 | 19.1 | 1 | 1.5 | 0 | 0 |
| 9 | | 26 | 38.2 | 33 | 48.5 | 9 | 13.2 | 0 | 0 | 0 | 0 |
| 10 | | 16 | 23.5 | 43 | 63.2 | 9 | 13.2 | 0 | 0 | 0 | 0 |
| 11 | Supervision | 20 | 29.4 | 30 | 44.1 | 18 | 26.5 | 0 | 0 | 0 | 0 |
| 12 | | 22 | 32.4 | 35 | 51.5 | 11 | 16.2 | 0 | 0 | 0 | 0 |
| 13 | | 16 | 23.5 | 44 | 64.7 | 8 | 11.8 | 0 | 0 | 0 | 0 |
| 14 | Co-workers | 19 | 27.9 | 30 | 44.1 | 19 | 27.9 | 0 | 0 | 0 | 0 |
| 15 | | 26 | 38.2 | 36 | 52.9 | 6 | 8.8 | 0 | 0 | 0 | 0 |
| Amo | unt | 3 | 308 | Į | 535 | | 175 | | 2 | | 0 |
| Tota | score | 1, | ,540 | 2, | ,140 | | 525 | | 4 | | 0 |

Source: Adapted from the primary data, in 2018.

Based on the answers of respondents above can be seen on the total score of respondents' job satisfaction variables is 4,209. The categories of criteria to level the scores and the class interval in job satisfaction by using the calculation of grade interval can be described as follows:

| Very low | Low | y Mo | oderate H | igh | Very high | |
|----------|-------|-------|-----------|----------|-----------|----|
| 1,020 | 1,836 | 2,652 | 3468 | $\int 4$ | ,284 5,10 | 00 |
| | | | | 4,209 | | |

This means that the level of job satisfaction in Tanah Laut District Secretariat is included in the High category. When viewed from the count percentage respondents in job satisfaction variables is 82.53%.; the same with the second variable previously tested by using correlation. Here are the results of correlation test work satisfaction to employee performance:

Table 10: Results of Correlation Test Work Satisfaction to Employee Performance

| Correlations | | | | |
|--------------|---------------------|---------|---------|--|
| | | X3 | Y | |
| Х3 | Pearson Correlation | 1 | .927 ** | |
| | Sig. (2-tailed) | | .000 | |
| | N | 68 | 68 | |
| Y | Pearson Correlation | .927 ** | 1 | |
| | Sig. (2-tailed) | .000 | | |

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| | N | 68 | 68 | |
|--|---|----|----|--|
| **. Correlation is significant at the 0:01 level (2-tailed). | | | | |

Source: Adapted from the primary data, 2018.

Based on the results of correlation known that for job satisfaction variables (X3) with employee performance (Y) correlation person count r = 0.927 > rtabel = 0.2352 with a significance level of 0.000 < 0.05, then the correlation can be concluded that there is a relationship between job satisfaction and employee performance at the District Secretariat Tanah Laut. Job satisfaction has a positive effect on employee performance because it can give impact to their work job satisfaction of employees is a positive feeling that is formed on the appraisal of the work based on employee perceptions of how well their work, which means that what is obtained in the works already meets what is considered important. result from descriptive shows that the dimensions of job satisfaction as the highest, the most dominant dimension is the dimension of salary/wages (83.08%), followed by co-workers (82.74%), work itself (82.57%), promotions (82.54%) and supervision (81.96%). this shows that the employees of the Secretariat Tanah Laut regency were satisfied with the salary received at this time, employees feel their salary is by the minimum wage and responsibilities be given as civil servants. In addition to improving employee satisfaction, Regional Secretariat will encourage the increased employee performance.

3.4 Effect of Remuneration, Organizational Commitment and Job Satisfaction on Employee Performance Tanah Laut District Secretariat

In looking at the influence of remuneration, job satisfaction and organizational commitment to employee performance Tanah Laut District Secretariat conducted several tests. The following is laid down:

a. Hypothesis Test Results

The results of hypothesis testing remuneration, organizational commitment and job satisfaction of the performance are as follows:

Table 11: Hypothesis Test Results

| | | Unstandar | dized Coefficients | Standardized Coefficients | | |
|---|--------------------------------|-----------|--------------------|---------------------------|------|--|
| N | Iodel | В | Std. Error | beta | Sig. | |
| 1 | (Constant) | 1,039 | 1,695 | | .542 | |
| | Remuneration | .416 | .070 | .357 | .000 | |
| | Organizational commitment | .505 | .060 | .450 | .000 | |
| | Job satisfaction | .209 | .068 | .232 | .003 | |
| a | Dependent Variable: Performanc | e | | | | |

Source: Adapted from the primary data, in 2018.

From the results of hypothesis testing can be formulated into a multiple regression equation is:

$$Y = 1,039 + 0.416X1 + 0.505X2 + 0.209X3$$

Based on the above equation can be seen that $\beta_1=\beta_2=\beta_3\neq0$ means that Ha is accepted and H0 is rejected, which means that there is a positive influence between the remuneration, employee performance, organizational commitment, job satisfaction to employee performance Tanah Laut District Secretariat. Also, the value of the equation means:

- 1) The positive constant of 1.039 means that although there is no independent variable (X), an employee performing the task as it should be because it has a responsibility as a government employee.
- 2) Variable remuneration (X1) with a constant value of 0416 means that if the remuneration increased by one unit then the performance of employees will be increased by 0416 units, assuming other variables constant. Moreover, it can be interpreted if the value of the high remuneration higher employee performance.
- 3) Organizational commitment variable (X2) with a constant value of 0505 means that if the organization's commitment increases by one unit then the performance of employees will be increased by 0505 units, assuming other variables constant, and can be defined when high organizational commitment the employee's performance will be higher.
- 4) Job satisfaction variables (X3) with a constant value of 0.209 mean that if satisfaction increases by one unit then the performance of employees will increase by 0.209 units also means that if the job satisfaction is high then high employee performance.

To test the hypothesis, the research was conducted using test equipment, namely:

b. Test of F Statistics (Simultaneous)

To test simultaneously remuneration, job satisfaction and organizational commitment to employee performance at the District Secretariat Tanah Laut, F test with the following results.

| F | |
|---------|---------|
| - | Sig. |
| 385 050 | .000a |
| | |
| | |
| | 385 050 |

Table 12: Results of Statistical F test (simultaneous)

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| b. Dependent Variable: Performance | | | | |
|------------------------------------|--|--|--|--|
|------------------------------------|--|--|--|--|

Source: Adapted from the primary data, in 2018.

F-test three variables, namely remuneration, organizational commitment and job satisfaction on performance based on the table above shows that the value of F (table) = 2.75 < F (count) = 385.050 with level sig is 0.000 < 0.05, it can be concluded ha accepted and H0 is rejected with the statement that there is significant influence simultaneously remuneration, job satisfaction and organizational commitment to employee performance.

c. Statistics t-test (Partial)

Partial assay results using statistical t-test (partial) is as follows:

Table 13: Results of Statistical t-test (partial)

| | | Unstandard | dized Coefficients | Standardized Coefficients | | |
|---|------------------------------------|------------|--------------------|---------------------------|------|------|
| N | Iodel | В | Std. Error | beta | t | Sig. |
| 1 | (Constant) | 1,039 | 1,695 | | .613 | .542 |
| | Remuneration | .416 | .070 | .357 | 5910 | .000 |
| | Organizational commitment | .505 | .060 | .450 | 8368 | .000 |
| | Job satisfaction | .209 | .068 | .232 | 3093 | .003 |
| a | a. Dependent Variable: Performance | | | | | |

Source: Adapted from the primary data, in 2018.

Based on the results of the t-test statistic (partial) can be seen that for the variable effects of remuneration to employee performance t-test results showed t (count) = 5,910 > t (table) = 1.66757 with level sig is 0.000 < 0.05, then as a partial test can be concluded that Ha hypothesis H0 is accepted and rejected. This means that there is a significant effect between the remuneration of employee performance at the District Secretariat Tanah Laut.

The results of the t-test for variables influence organizational commitment to employee performance showed t (count) = 8.368 > t (table) = 1.66757 with level sig is 0.000 < 0.05, then as a partial test may be concluded that the hypothesis Ha accepted and H0 is rejected, which means that there significant influence organizational commitment to employee performance at the District Secretariat Tanah Laut. Meanwhile the results of the t-test for independent variables job satisfaction to employee performance showed t (count) = 3.093 > t (table) = 1.66757 with level sig is 0.003 < 0.05, then as a partial test may be concluded that the hypothesis Ha accepted and H0 is rejected, which means that there is a significant effect of job satisfaction on the performance of employees at the District Secretariat Tanah Laut.

d. Test of the coefficient of determination (R2)

The coefficient of determination (R square or R2) is used to determine the effects of independent variables on the dependent variable with the following results:

Table 14: Test Results Coefficient of Determination (R2)

| Model | R | R Square | Adjusted R Square | Std. An error of the Estimate | |
|--|-------|----------|-------------------|-------------------------------|--|
| 1 | .973a | .948 | .945 | .90065 | |
| a. Predictors: (Constant), Job Satisfaction, Organizational Commitment, Remuneration | | | | | |

Source: Adapted from the primary data, in 2018.

R-square test results show the magnitude of the effect variable remuneration, Organizational Commitment and Job Satisfaction on Employee Performance Tanah Laut District Secretariat. Based on the above table values coefficient determination (R2) of 0.948 and the value adjustment of R Square of 0.945 that the contribution of independent variables influence the dependent variable was 94.5%. The remaining 5.5% is influenced by other factors not included in this study variables that have not been studied further and have not done thorough research on employee performance. Besides, it shows the better remuneration, organizational commitment and job satisfaction, the performance of an employee will increase. But instead worsened remuneration, organizational commitment and job satisfaction of the performance employee going downhill.

Therefore, result research shows simultaneously obtained F value (table) = 2,75 < F (count) = 385.050 with significant 0.000 < 0.005, which means that the variable remuneration, organizational commitment and job satisfaction significantly influence the performance variables. other than that coefficient determination (R square or R2) indicates that the variable remuneration, organizational commitment, and job satisfaction were examined able to explain the impact on employee performance variable of 0.945 or 94.5% of the remaining 5.5% is affected by factor others were not examined in this study. The existence of such influence is known that more and more good remuneration, organizational commitment and job satisfaction then indirectly will contribute to the improvement of the performance of employees of the Secretariat Tanah Laut regency. Basically, with the ascendancy of the third variable, it can be said that it can have a significant effect on the performance of an employee.

4. Conclusion

The remuneration policy is based on the description or the quantity and importance of the work carried out by employees. Other compensation wages are usually tailored to a model employee in the work performed by considering the effectiveness of the organization in achieving the goals. It is intended that an employee maintains organizational commitment, job satisfaction and performance. Based on the research that has been done on the effect of remuneration, job satisfaction and organizational commitment to employee performance Tanah Laut District Secretariat can be concluded that the partial remuneration has significant effect on employee performance. Organizational commitment has a partially significant effect on employee performance Tanah Laut District Secretariat. Job satisfaction has a partially significant effect on employee performance Tanah Laut District Secretariat. Remuneration, organizational commitment and job satisfaction simultaneously has a significant effect on employee performance by 94.5%, while 5.5% are influenced by other factors not included in these variables.

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