

**The Effects of Financial Compensation, Non-Financial Compensation, and
Workload on Employee Performance with Work Motivation as a
Moderating Variable
(Study at PT. Safarijunie Textindo Industry Boyolali)**

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A B S T R A C T

The outcome of someone's work in task accomplishment in accordance with their commitments is their employee performance. The performance standards a corporation sets for its workers are very protective. The goals of the organization will be easier to achieve with better employee performance. With work motivation serving as a moderating variable, the purpose of this study is to ascertain the impact of financial compensation, non-financial compensation, and workload on employee performance. The convenience sampling method was used to choose the sample for this study. Primary data gathered from respondents' responses to questionnaires are used in this quantitative study. PT Safarijunie Textindo Industry Boyolali's 93 employees participated in this study as respondents. The IBM SPSS Statistics 24 application was used in this study's multiple linear regression analysis and moderated regression analysis (MRA) for hypothesis testing. It was found that the workload has no effect on workers' productivity, but both financial and non-financial compensation does. When the effect of mediation is tested, only financial compensation has an influence on employee performance through work motivation; neither non-financial compensation nor workload has any effect. The respondents in the research are still not varied because it is still restricted to employees only filling out surveys. In order to acquire more objective data, it is desired that the leadership would also complete the questionnaire for future research. This research offers fresh perspectives on how financial compensation, non-financial compensation, and workload relate to one another in affecting employee performance, with job motivation serving as a mediating factor.

Keywords : financial compensation; non-financial compensation; workload; work motivation; employee performance

INTRODUCTION

The company's human resources are a critical and necessary element for its success in accomplishing its objectives. Of course, human resources, that is labor or employees, are integral to every business activity and the management of available resources. Every firm strives to have high-performing staff since doing so can make it simpler for the business to accomplish its objectives. In other words, a company's continued existence depends on the effectiveness of its employees.

Because it needs the plan to make it happen, achieving the company's goals is not something that can be done quickly. How to manage human resources so that the work is done as efficiently as possible in an effort to meet the company's goals is a challenge that businesses frequently encounter.

According to the numerous studies that have been conducted, there are numerous elements that influence employee performance. like the study of Rizal and Fensi (2018), which considers both monetary and non-monetary compensation components Workplace stress and workload elements are used in Sulastri and Onsardi's research (2020). In addition, work environment, remuneration, and motivational factors are used as moderating variables in studies by Hilal, Nuraeni, and Supriadi (2022). However, the four criteria that this study will concentrate on are workload, work motivation, non-financial reward, and monetary compensation.

Employees are rewarded financially for their contributions to the business. Because compensation can improve or impair employee performance, firms must pay close attention to how financial and non-financial remuneration is applied. Prior studies on financial and non-financial remuneration had varying results, with the impact of pay on employee performance producing varying outcomes. Based on research by Zairina Afrida, et al (2014), the hypothesis that the work motivation variable in this study acts as a moderator is tested by showing that employee performance is significantly influenced by financial compensation, non-financial compensation, and work motivation. Sastia Amalia's (2019) research reveals that, in contrast, non-financial compensation has a favorable effect on employee performance, compensation financial does not.

Koesomowidjojo (2017: 86) defines workload as all the work that employees are required to perform within a set amount of time. Employee workload and responsibility levels may result in an underperformance of the business in terms of results. The employee's performance may suffer if this happens frequently. The company must consider the welfare of its staff as well as predefined criteria and standards when conducting business in order to easily attain and

correctly carry out the company's objectives. This is consistent with study results by Alpin et al. (2021), which demonstrate that workload greatly improves employee performance.

One of the most crucial elements that can impact how well individuals perform at work is their motivation for their work. An individual who is motivated at work will have a high sense of responsibility, which will enable him to accomplish his duties with few mistakes and provide higher-quality outcomes. responsible can be accomplished with fewer mistakes and produce higher-quality outcomes. Work motivation has been extensively studied as a moderating factor in the interaction between pay and workload on employee performance. According to Delvy Nur Fadillah's research (2019), job motivation strengthens (modifies) the link between pay and performance. According to the findings of Yuda Supriatna and Yoga Adiyo's research (2019), the motivating variable cannot be used as a moderating variable.

There has been a lot of research on employee performance in Indonesia. However, there are still variations in the findings amongst different researchers. As a result, researchers intend to conduct additional research on the same subject, specifically staff performance. The study cited here, "The Effect of Financial and Non-Financial Compensation on Employee Performance with Organizational Culture as a Moderating Variable" was done by Yunita, Sinta, and Chandra (2020).

The variables in this study differ from those in earlier studies. In contrast to other studies, this one included independent factors for financial and non-financial compensation along with workload variables. In other studies, organizational culture served as the moderating variable; however, the focus of this study was on work motivation. This study used workers at PT. Safarijunie Textindo Industry Boyolali as research subjects.

A few of the research problems that are formulated using background information include the effects of financial compensation on employee performance, the effects of non-financial compensation on employee performance, the effects of workload on employee performance, the effects of financial compensation on employee performance moderated by work motivation variables, the effects of non-financial compensation on employee performance moderated by work motivation variables, and the effects of workload on employee performance moderated by work motivation variables.

RESEARCH METHODS

Research Subjects and Objects. PT. Safarijunie Textindo Industry Boyolali is the study's subject. The primary business of PT. Safarijunie Textindo Industry is the processing of yarn raw materials to create raw fabric (via the weaving process) and from raw cloth to white cloth or finished cloth. A total of 14 hundred people are employed by PT. Safarijunie Textindo Industry, of whom 85% are operators and 15% are business workers. The study's participants are the staff of PT. Safarijunie Textindo Industry Boyolali.

Variable Operationalization. Employee performance is the outcome of one's efforts during a particular time period to complete work in accordance with assigned obligations, both in terms of quantity and quality. The ability of employees to fulfill their duties to the firm in accordance with established goals or standards is considered when measuring this variable.

Employees have a right to financial recompense, which the corporation is required to provide (Rizal, 2014). Financial rewards come in two forms: direct financial rewards, such as wages, salaries, commissions, and bonuses, and indirect rewards, such as employee insurance plans (jamsostek), social security, health insurance, pension plans, paid time off, and cash. various additions.

Non-financial remuneration is payment for services rendered by employees that is not made in monetary form but instead is based on how happy the employee is with their job or with the physical and psychological conditions at their place of employment (Mondy, 2016).

Workload is the capacity and capability of an individual to complete the requirements of a specific task within a predetermined amount of time. Boredom may result if a worker's aptitude exceeds the requirements of the job. Conversely, if an employee's skill level is below what is required for the work, it may make them feel more worn out.

Workplace motivation is both a method and a person's desire to accomplish a predetermined objective. In essence, employee motivation can influence how hard they work to attain their goals and how well the firm achieves its goals (Rivai, 2005:456).

Population and Sample. The entire workforce at PT. Safarijunie Textindo Industry, Boyolali, served as the study's population. Convenience sampling was the method of selection adopted in this investigation. Convenience sampling, according to Uma Sekaran (2011), is the gathering of data from individuals of the population who consent to do so. This allows for the use of anyone as a sample in this study who is willing to give researchers the data they require, either directly or indirectly. The findings of this study's sample measurements utilizing the Slovin formula were ninety-three respondents. As a result, PT. Safarijunie Textindo Industry Boyolali's ninety-three employees were included in the study's sample.

Method of Collecting Data. This study relied on primary data. Information that has been obtained directly from the source, which could be a person or a business, is referred to as "primary data." The questionnaire is the main tool used to collect data. The information gathered is a compilation of responses to surveys given to respondents, specifically staff members at PT. Safarijunie Textindo Industry Boyolali.

Statistic Test. Data quality tests, classic assumption tests, multiple linear regression analysis, and moderated regression analysis (MRA), which was used to examine the impact of moderating variables, were the statistical tests performed in this study.

RESULTS & DISCUSSION

Theoretical Review. Afandi (2018) claims that "performance" refers to the results of work that a person or group of people in an organization can carry out within the scope of their power and duty in an effort to achieve organizational goals in a legal, moral, and ethical manner. Surya Akbar (2018) asserts that a number of variables, including work motivation, job satisfaction, stress levels, working environment, pay structures, and job design, have an impact on employee performance. Mangkunegara (2009) asserts that it can be articulated in terms of employee performance metrics, such as the amount, quality, and responsibility of one's employment.

Employees may receive financial compensation as a show of appreciation for their contributions to the company, claims Bangun (2012). Financial compensation consists of two parts: direct compensation and indirect compensation. Simamora's hypothesis (2004: 442) can be used to calculate salaries and wages, incentives, and benefits—the three indicators of financial compensation.

Non-financial remuneration is payment for services rendered by employees that does not take the form of money but instead is based on how happy an employee is with their job or with the physical and psychological environment at their place of employment. The workplace and the work itself are linked through non-financial compensation companies, according to Sutrisno (2009:187). Work and work environment are two examples of non-financial compensation, according to Mondy (2016).

The quantity of work that a position or organizational unit is required to carry out is referred to as the "workload" in Permendagri No. 12/2008. Workload can be measured by a number of factors, including goals to be met, working environment, and work standards (Putra, 2012).

Workplace motivation is both a method and a person's desire to accomplish a predetermined objective. In essence, employee motivation can influence how hard they work to attain their goals and how well the firm achieves its goals (Rivai, 2005:456). About what motivates people at work, there are many theories. Companies needed to increase employee performance, which led to the development of the notion of motivation. Abraham Maslow's theory of the hierarchy of needs and Clayton Alderfer's ERG theory are the two most widely acknowledged theories of motivation.

Research Framework

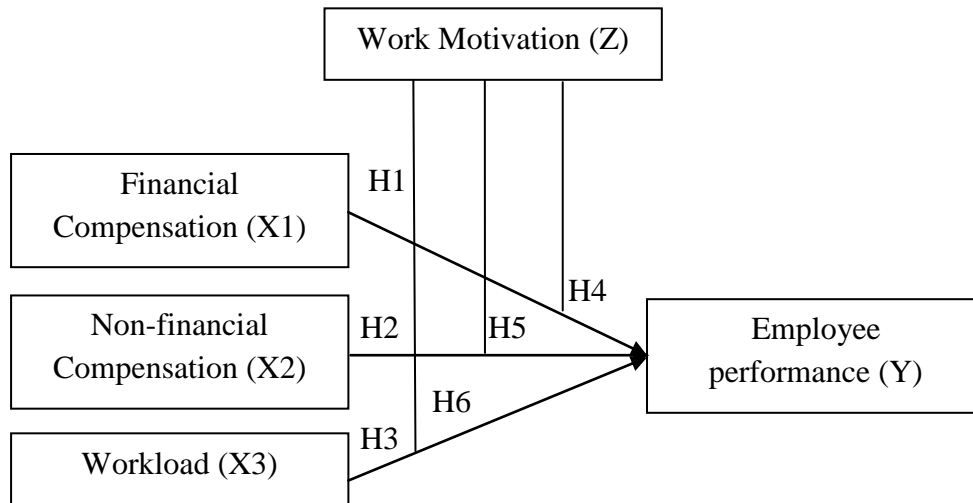


Figure 1. Research Framework

Hypothesis Development. Financial compensation refers to compensation given by a firm to its employees in the form of cash or in the form of salaries, wages, benefits, and so forth. Employees' performance can improve with the financial compensation they receive in line with their goals and work. Financial compensation has an effect on employee performance, according to numerous studies. This is consistent with studies by Margo Priyatono (2019), Suryani and Sapria (2019), and Aprilia Ariskha et al. (2020), it showed that employee performance was significantly impacted by financial compensation. The following formulation of the hypothesis can be made based on the findings of these studies:

H1: Financial compensation have an impact on employee performance.

Compensation received in addition to money is referred to as non-financial compensation. Non-financial benefits include the working atmosphere, coworkers, and other services offered by the employer to its staff. The existence of non-financial compensation that employees receive from their places of employment can boost employee performance by fostering job happiness.

The findings of this study are consistent with those of earlier studies by Veronica Mercy Adil, et al. (2018), Yunita, et al. (2020), and Mita D. Marliani, et al. (2019), which found a

favorable and substantial relationship between non-financial pay and employee performance. The following formulation of the hypothesis can be made based on the findings of these studies:

H2 : Non-financial compensation have an impact on employee performance.

Workload is the collective term for all the physical and mental tasks that employees must perform and finish within a given time frame. Employees will become fatigued more quickly if the workload offered by the organization is too heavy, which will have an impact on their performance.

The findings of this study are corroborated by studies by Susi Handayani, Muhammad Wadud, and Alpin Neksen (2021), It demonstrates that workload significantly improves employee performance. Considering the outcomes of this research, the hypothesis can be formulated as follows:

H3 : Workload have an impact on employee performance.

Financial compensation refers to recompense in any form, including monetary. Workplace motivation, on the other hand, is a process that prompts someone to act such that the desired outcomes are realized. Because the organization offers cash reward, every employee is encouraged to work. The ability to get compensation can serve as a motivator. As a result, employees are more motivated to enhance their performance the higher the financial compensation offered.

This is consistent with the research of Ni Luh Karang Sri Maryani, et al (2020), the results of which show that financial compensation improves employee performance by encouraging people to perform effectively at work. The following formulation of the hypothesis can be made based on the findings of these studies:

H4: Work motivation moderates the effect of financial compensation on employee performance.

Benefits that don't come in the form of money are referred to as "non-financial compensation", such as job satisfaction resulting from a pleasant work environment and pleasant coworkers. Motivation at work is a person's willingness to carry out an action. Employees will be more enthusiastic and motivated at work, which will also have an effect on their performance, if they feel that their coworkers and the workplace are welcoming and supportive.

Dwi Puspitasari's research from 2022 demonstrated the effectiveness of motivation as a mediator since it may transform the relevance of non-financial compensation on performance from a negative to a positive state when motivation is present. The following formulation of the hypothesis can be made based on the findings of these studies:

H5 : Work motivation moderates the effect of non-financial compensation on employee performance.

Workload is the total quantity of work that employees are required to do. Although motivation is what spurs someone to act, if the workload is high and the work environment is motivating, morale will be high and performance will also rise.

According to the findings of earlier research by Rika Sukmawati (2022), through work motivation, workload has a significant and positive impact on employee performance. Based on the results of this research, the hypothesis can be formulated as follows:

H6 : Work motivation moderates the effect of workload on employee performance.

Data Quality Test. The validity test is as follows, as displayed in Table 1.

Table 1. Validity Test

| Item | R count | Sig. | r Table | Description |
|-------------|----------------|-------------|----------------|--------------------|
| X1.1 | 0.677 | 0.000 | 0.202 | Valid |
| X1.2 | 0.710 | 0.000 | 0.202 | Valid |
| X1.3 | 0.722 | 0.000 | 0.202 | Valid |
| X1.4 | 0.566 | 0.000 | 0.202 | Valid |
| X2.1 | 0,675 | 0,000 | 0,202 | Valid |
| X2.2 | 0,718 | 0,000 | 0,202 | Valid |
| X2.3 | 0,601 | 0,000 | 0,202 | Valid |
| X2.4 | 0,729 | 0,000 | 0,202 | Valid |
| X2.5 | 0,582 | 0,000 | 0,202 | Valid |
| X3.1 | 0,714 | 0,000 | 0,202 | Valid |
| X3.2 | 0,632 | 0,000 | 0,202 | Valid |
| X3.3 | 0,631 | 0,000 | 0,202 | Valid |
| X3.4 | 0,592 | 0,000 | 0,202 | Valid |
| X3.5 | 0,646 | 0,000 | 0,202 | Valid |
| Y1 | 0,659 | 0,000 | 0,202 | Valid |
| Y2 | 0,641 | 0,000 | 0,202 | Valid |
| Y3 | 0,598 | 0,000 | 0,202 | Valid |
| Y4 | 0,676 | 0,000 | 0,202 | Valid |
| Y5 | 0,694 | 0,000 | 0,202 | Valid |

| | | | | |
|----|-------|-------|-------|-------|
| Z1 | 0,641 | 0,000 | 0,202 | Valid |
| Z2 | 0,641 | 0,000 | 0,202 | Valid |
| Z3 | 0,636 | 0,000 | 0,202 | Valid |
| Z4 | 0,704 | 0,000 | 0,202 | Valid |
| Z5 | 0,748 | 0,000 | 0,202 | Valid |

Source: SPSS output is processed (2023)

According to **Table 1** above, all of the statement items have valid outcomes because they have a sign value of <0.05 and a value of $r \text{ Count} > r \text{ Table}$. Therefore, the statement elements of each variable indicator may be said to be true.

The following is the reliability test as shown in Table 2.

Table 2. Reliability test

| No. | Variable | Cronbach's Alpha | Description |
|-----|----------|------------------|-------------|
| 1 | X1 | 0,677 | Reliable |
| 2 | X2 | 0,678 | Reliable |
| 3 | X3 | 0,633 | Reliable |
| 4 | Y | 0,658 | Reliable |
| 5 | Z | 0,695 | Reliable |

Source: SPSS output is processed (2023)

Table 2 above demonstrates that all variables have Cronbach's alpha values larger than 0.60, which means that they can all be regarded as reliable.

Classic Assumption Test. The normality test, multicollinearity test, and heteroscedasticity test are all components of the classic assumption test, and they are all effective with normally distributed data.

Multiple Linear Regression Analysis. The equation for multiple linear regression is given below and may be found in Table 3.

Table 3. Multiple Linear Regression Equations

| Variable | Unstandardized Coefficients | | Standardized Coefficients | | |
|-------------------|-----------------------------|------------|---------------------------|--------|-------|
| | B | Std. Error | Beta | t | Sig. |
| (Constant) | 14,219 | 1,682 | | 8,454 | 0,000 |
| X1 | 0,141 | 0,067 | 0,218 | 2,098 | 0,039 |
| X2 | 0,275 | 0,076 | 0,371 | 3,643 | 0,000 |
| X3 | -0,088 | 0,053 | -0,155 | -1,650 | 0,103 |
| F | | | | | 0,000 |
| Adjusted R Square | | | | | 0,228 |

Source: SPSS output is processed (2023)

Based on **Table 3**, the following is how the multiple linear regression equation is obtained.:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + e$$

$$Y = 14,219 + 0,141X_1 + 0,275X_2 - 0,088X_3 + e$$

From the equation above, the following can be deduced:

Constant is 14.219, meaning that Employee performance (Y) is 14.219 if the variables workload (X3), non-financial compensation (X2), and financial compensation (X1) are regarded as constants or fixed.

The regression coefficient of financial compensation (X1) has a positive value of 0.141, meaning that employee performance will increase if financial compensation goes up. On the other hand, if the financial compensation is reduced, so will the employee's performance.

The non-financial compensation regression coefficient (X2) has a positive value of 0.275, meaning that if non-financial compensation increases, it will cause employee performance to increase. Conversely, if non-financial compensation decreases, employee performance also decreases.

The workload regression coefficient (X3) has a negative value of -0.088, meaning that if the workload increases, it will cause employee performance to decrease. Conversely, if the workload goes down, it will cause employee performance to go up.

The results of the simultaneous F test showed a significance value of 0.000. The significance value produced by the F test is less than 0.05. Therefore, it can be said that the regression model is appropriate or practicable for usage.

From the results of the adjusted R square value of 0.228 or 22.8%. This explains that while other variables not examined in this study account for the remaining 77.2% of the variation in the dependent variable, employee performance, the independent variables of financial compensation, non-financial compensation, and workload can explain 0.228, or 22.8%, of the variation.

The T test's findings can be used to explain that:

The financial compensation variable has a significant value of 0.039, which is less than 0.05 or 5%. Therefore, it may be said that H1 is accepted, which indicates that employee performance is influenced by financial compensation. Employees will feel content if the financial compensation offered by the company is fair and commensurate with the effort and expectations of the employees. In this way, it can serve as a motivator for employees to continually improve their performance.

A significant value for the non-financial compensation variable is 0.000, which is less than 0.05 or 5%. Therefore, it can be said that H2 is accepted, indicating that non-financial compensation has an impact on employee performance. It is undeniable that companies must

pay attention to non-financial compensation for their employees. If employees get non-financial compensation that is in accordance with expectations, then they will feel safe and comfortable and not worry about their condition. so that it can trigger employees to always do their best for the company.

The workload variable has a significant value of 0.103, which means it is greater than 0.05 or 5%. Therefore, it can be said that H3 is rejected, meaning that employee performance is unaffected by workload. According to the study's findings, their performance is unaffected by their workload, whether it is increased or decreased. So, even though the employee has to complete a lot of work every day, it doesn't make the employee feel burdened with what he is doing, so it doesn't affect the employee's performance.

Moderation Regression Analysis. The following is the moderating regression equation as shown in **Table 4**.

Table 4. Moderation Regression Equation

| Variable | Unstandardized | | Standardized | | |
|-------------------|----------------|------------|--------------|--------|-------|
| | Coefficients | | Coefficients | | |
| | B | Std. Error | Beta | T | Sig. |
| (Constant) | 50,831 | 12,502 | | 4,066 | 0,000 |
| X1 | -1,803 | 0,547 | -2,790 | -3,298 | 0,001 |
| X2 | -0,141 | 0,627 | -0,191 | -0,226 | 0,822 |
| X3 | 0,265 | 0,402 | 0,466 | 0,658 | 0,512 |
| Z | -10,676 | 0,607 | -2,199 | -2,761 | 0,007 |
| X1.Z | 0,091 | 0,026 | 4,473 | 3,476 | 0,001 |
| X2.Z | 0,016 | 0,030 | 0,753 | 0,524 | 0,601 |
| X3.Z | -0,015 | 0,019 | -0,637 | -0,777 | 0,439 |
| F | | | | | 0,000 |
| Adjusted R Square | | | | | 0,350 |

Source: SPSS output is processed (2023)

Based on **Table 4**, the following is the moderation regression equation:

Constant of 50.831, meaning that Employee performance (Y) is 50.831 if the variables for financial compensation (X1), non-financial compensation (X2), workload (X3), work motivation (Z), and work motivation (Z) are regarded as constants or fixed, the variables for financial compensation (X1), non-financial compensation (X2), and workload (X3) will be moderated.

The regression coefficient of financial compensation (X1) has a negative value of -1.803, that is, employee performance declines as financial compensation rises. On the other hand, if financial compensation falls, worker performance rises.

The regression coefficient for non-financial compensation (X2) has a negative value of -0.141, meaning that increases in non-financial compensation result in lower employee performance. Employee performance rises when non-financial compensation falls, on the

other hand.

The workload regression coefficient (X3) has a positive value of 0.265, meaning that employee performance improves along with the workload. On the other hand, if the workload drops, so will the employee's performance.

The regression coefficient of work motivation (Z) has a negative value of -1.676, meaning that employee performance declines when work motivation grows. Employee performance rises, however, if work motivation falls.

The regression coefficient of moderation of financial compensation (X1.Z) has a positive value of 0.091, meaning that employee performance rises along with the level of financial compensation. Employee performance, on the other hand, declines if financial compensation is not moderated.

The regression coefficient of moderation of non-financial compensation (X2.Z) has a positive value of 0.016, meaning that employee performance improves as non-financial compensation is moderated more. Employee performance, on the other hand, declines if non-financial compensation is not moderated.

The regression coefficient of workload moderation (X3.Z) has a negative value of -0.015, meaning that employee performance declines when workload moderation increases. On the other hand, if workload moderation is reduced, employee performance rises.

The simultaneous F-test results indicate a significant value of 0.000. The F test's significance value is less than 0.05, indicating that the regression model is appropriate or practicable for usage.

The value of adjusted R square increased from multiple linear regression analysis to moderated regression analysis (MRA) by 12.2% (compared to adjusted R square in multiple linear regression analysis of 22.8%), according to the test findings of the coefficient of determination. The adjusted R-square value of 0.350 shows that after controlling for work motivation, financial compensation, non-financial compensation, and workload variables only have a 35% effect on employee performance variables. The other 65% can be explained by other variables that were not looked at in this study.

Considering the T test's findings, it can be explained that:

The moderating variable between financial compensation and work motivation has a significant value of 0.001, which is less than 0.05%. This leads to the conclusion that H4 is accepted, indicating that work motivation has the ability to temper the impact of financial compensation on employee performance. The findings of this study suggest that giving employees cash rewards that are comparable with the work they have accomplished can inspire them to continually improve their performance.

The moderating variable between non-financial compensation and work motivation has a

significant value of 0.601, which is greater than 0.05 or 5%. Therefore, it may be said that H5 is rejected, meaning that work motivation cannot mitigate the negative effects of non-financial compensation on employee performance.

The moderating variable between workload and work motivation has a significant value of 0.439, which means greater than 0.05 or 5%. Therefore, it may be said that H6 is rejected, meaning that work motivation cannot offset the negative effects of workload on employee performance.

CONCLUSION & SUGGESTION

Conclusion. This study aims to empirically evaluate the effects of financial compensation non-financial compensation, and workload on employee performance at PT. Safarijunie Textindo Industry Boyolali, with work motivation acting as a moderating variable. According to the study's results, employees' performance at PT. Safarijunie Textindo Industry Boyolali is influenced by both financial and non-financial compensation elements. Employee performance at PT. Safarijunie Textindo Industry Boyolali is unaffected by workload. In accordance with the moderation test, only financial compensation has an effect on an employee's performance through work motivation, but workload and non-financial compensation have no effect on an employee's performance through work motivation. We hope the company will consider the fact that the workload variable has no effect on employee performance. It is hoped that the results of this study will serve as a guide for future researchers as they expand their research by taking into account additional independent and moderating variables that are different from those already considered in this study, given that the independent variables in this study have a significant impact on how well employees perform at PT. Safarijunie Textindo Industry Boyolali.

Research Contributions. The findings of this study are anticipated to be taken into account by policy makers when formulating regulations pertaining to financial compensation, non-financial compensation, workload, and work motivation in order to improve employee performance and broaden public awareness of financial compensation, non-financial compensation, workload, non-financial compensation, and employee performance. They are also anticipated to be utilized as research material to assess the application of financial compensation, non-financial compensation, and employee performance, particularly in corporate agencies.

Research Implications. The theoretical conclusion of this study is that, in order for a company to improve employee performance, there are a number of factors that must be taken into account. These factors include the workload that employees must bear, employee motivation, and the provision of both financial and non-financial compensation by the company to employees.

Research Limitations. There are various restrictions on this study. Despite the fact that there are numerous alternative motivational theories, this study's methodology was based on

Abraham Maslow's (1943) theory of the hierarchy of needs. Second, only employees can respond to a questionnaire used to measure employee performance indicators. This may result in respondents judging their own performance excessively highly, a phenomenon known as self-rating. In order to achieve more objective employee performance measurement data for future research, it is advised to use questionnaires that are filled by superiors rather than by the employees themselves.

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