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## The Effect of Compensation, Training, and Work Discipline on Employee Performance

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Article Info	Abstract
Keywords: • Employee Performance, • Compensation, • Training,	<b>Purpose –</b> This study aims to analyze the effects of compensation, training, and work discipline on employee performance.
• Work Discipline	<b>Design/methodology/approach</b> – The study employs quantitative research methods, using primary data
Article History Received: 05 – 02 - 2025 Accepted: 05 – 03 - 2025	collected from a population of 70 employees of PT Namicoh Indonesia Component in the automotive manufacturing department at Plant 1. Data analysis was conducted using SEM-PLS (Partial Least Square) software.
Published: 30 – 03 - 2025	<b>Findings</b> – The findings reveal that compensation has a positive and significant effect on employee performance, but training has a positive and insignificant effect on employee performance, then work discipline has a positive and insignificant effect on employee performance.
	<b>Research limitations/implications</b> – This study introduces innovative variables in employee performance, specifically compensation, training, and work discipline that provide new insights. While the findings provide valuable insights for PT Namicoh Indonesia Component, the applicability of the results to a non-automotive manufacturing context requires further research.

## INTRODUCTION

In the face of great challenges in the era of globalization. Competition in the automotive sector is not only domestic, but also international. To be able to compete, companies need employees who have superior performance. In this case, it can be seen that human resources must be managed properly to improve employee performance (Rahardjo, 2022). There are factors that can affect employee performance, one of the things that the increase or decrease in employee performance is compensation. Compensation as a form of salary to be given to employees in the form of hard work that has been given by employees. So compensation is also related to human resources because it can develop rapidly and its

performance can be renewed (Paramitadewi, 2017). Although compensation is often considered the main motivating factor, some studies show that compensation does not always have a significant effect on employee performance. At PT Namicoh Indonesia Component, there is a difference in compensation between permanent employees and contract employees who employees who occupy similar positions, such as production operators. This difference has the potential to reduce employee motivation and productivity. In addition to compensation, training, and work discipline are also important issues. Although some studies show that training and discipline have a significant positive impact on performance, there are also studies that state that the effect is not significant. This raises questions about the effectiveness of existing training programs and the application of work discipline in the company. For example, although PT Namicoh Indonesia Component has a training program, unequal access among employees may hinder the development of skills needed to improve performance (Ocha, 2019). In addition, at PT Namicoh Indonesia Component, there are still employees who ignore work safety procedures, such as not using personal protective equipment (PPE) in full. Many employees do not fully understand the importance of work culture such as 5S (Seiri, Seiton, Seiso, Seiketsu, and Shitsuke). Non-Compliance with work safety procedures indicates a lack of discipline which can have a negative impact on productivity (Rakhmawati & Akbar, 2022). Employee performance challenges in the automotive industry are not only local but also global. Many countries face similar challenges in managing human resources to improve competitiveness in the international market. Therefore, it is important to understand how to adapt human resource management strategies to overcome these challenges and improve overall performance.

Previous research found mixed results regarding the influence of compensation, training, and work discipline on employee performance. Some studies found a significant positive effect and an insignificant negative effect. Previous research by (Hardina & Vikaliana, 2020; Mora et al., 2019; Risman et al., 2022; Sitompul & Simamora, 2021) stated that compensation has a positive an significant effect on employee performance. However, in contrast to research (Marlius & Pebrina, 2022) states that compensation has a negative and insignificant effect on employee performance. This means that the lower the compensation provided by the company, the lower the employee performance. Therefore, it takes high compensation to improve employee performance. According to (Nursyahputri & Saragih, 2019) training is needed to develop or explore the abilities possessed by a person so that they have the skills, ways of thinking and improving attitudes in accordance with what is needed by a company or certain agencies so that they can solve problems and improve their performance. As in previous research by (Ariyanti et al., 2021; Setiawan et al., 2021; Zillah et al., 2022; Zulfiah & Akbar, 2022) stated that training has a positive and significant effect on employee performance. However, research (Keka et al., 2021) states differently that training has a negative and insignificant effect on employee performance. Then according to (Sinaga & Sihombing, 2021) work discipline is needed such as an attitude of awareness, willingness, and willingness of employees to comply with and obey regulations to improve individual performance. As in previous research by (Estiana et al., 2023; Marliana & Febrian, 2023; Sinaga & Sihombing, 2021; Yuliantini & Survatiningsih, 2021) stated that work discipline has a positive and significant effect on employee performance. However, in contrast to research (Sutaguna et al., 2023) which states that work discipline has a negative and insignificant effect on employee performance.

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This study aims to identify factors that affect employee performance at PT Namicoh Indonesia Component with a focus on compensation, training, and work discipline. The research questions raised are: "How do compensation, training, and, work discipline affect employee performance at PT Namicoh Indonesia Component?" By answering this question, this research is expected to provide insight for management in making strategic decisions to improve employee performance and enrich the literature related to human resource management in the automotive industry.

#### LITERATUR REVIEW

#### Attribution Theory

Attribution theory was developed by Fritz Heider in 1958 and is a theory about a person's behavior. According to (Cahyana & Jati, 2017) this theory refers to how a person explains the causes of other people's behavior or his own behavior, which is identified as internal (e.g. ability, knowledge, or effort) or external (e.g. luck, opportunity, and environment). In the context of compensation, if employees attribute their improved performance to the rewards received (compensation), they will be more motivated to work harder. This suggests that fair and adequate compensation can increase employees' internal motivation to achieve better results. However, other studies have shown that work discipline may have less effect if it is not supported by a conducive work environment. This suggests that while work discipline is an important factor in improving performance, its success depend largely on the company context and support from management.

#### Goal Setting Theory

Goal setting theory is one part of the theory of motivation proposed by Edwin Locke in 1978. This theory is a form of individual characteristic theory. This theory assumes a person as a thinking individual, who strives to achieve certain goals. The basic concept is that someone who is able to understand the goals expected by the organization, then this understanding will affect their performance (Purnamasari & Nuryati, 2022). When companies provide clear and directed training, and set challenging but achievable goals, employees tend to feel more motivated to achieve these goals. Effective training not only improves skills but also provides a sense of accomplishment when goals are achieved. Some research suggests that goals that are difficult can lead to job stress, which in turn lowers performance. Therefore, it is important to ensure that the goals set match the capacity and resources available.

#### **Employee** Performance

(Sukmara, 2023) explains that employee performance is a result that has been achieved by employees based on the criteria that apply in the organization for the job in a certain period of time. So, it can be said that when the work of individuals of groups of employees achieves results that are in accordance with the standards imposed by the organization, it can be said that the performance is good. Meanwhile according to researchers, employee performance is the results of work achieved by individuals or groups in completing their responsibilities in accordance with the standards set by the organization.

#### Compensation

According to (Wijaya & Andreani, 2015) Compensation is one way companies can provide rewards to their employees. Compensation can increase or decrease employee performance. To be able to improve employee performance, compensation must have a strong, honest and fair basis. The definition of compensation according to researchers is a reward given by the company to employees in exchange for work and employee contributions. This compensation can be in the form of financial such as basic salary, allowances, bonuses, and incentives, or non-financial such as awards or facilities.

#### Training

(Suparna & Noor, 2022) explains that training refers to long-term and separate efforts in which the company or organization provides information and instructions aimed at helping recipients acquire the skills or knowledge needed to do the job at the appropriate level. According to researchers, training is a learning process that aims to improve employees' knowledge, skills and attitudes which are expected to have an impact on improving performance in the workplace.

#### Work Discipline

Work discipline is a force that grows within employees and makes employees voluntarily adjust to regulatory decisions, as well as high values from work (Estiana et al., 2023). Then according to (Farida & Hartono, 2016) work discipline is an attitude, behavior, and actions that are in accordance with both written and unwritten regulations and if they violate there will be sanctions for violations. Meanwhile according to researchers, work discipline is a condition in which employees show compliance with regulations, both written and unwritten, as well as habits that have become a culture in the company. Work discipline includes attitudes, behaviors, and actions that are in accordance with applicable rules, with consequences in the form of sanctions for those who violate them.

#### Hypotheses Development

Performance based compensation means that compensation is assessed based on the performance achieved during a certain period. For those who have the best performance, certainly will get better compensation compared to employees who do not or have less performance. This is consistent with research that shows compensation has a positive effect on employee performance (Hardina & Vikaliana, 2020; Mora et al., 2019; Risman et al., 2022; Sitompul & Simamora, 2021). Based on the explanation above, the researchers formulated the following hypothesis:

#### H<sub>1</sub>: Compensation has a positive effect on Employe Performance

Training is a transformation process form someone who is considered an expert or expert in their field to others who need it. Almost certainly everyone will agree that training is important. If someone can be well performed, they must be equipped with skills that can keep up with the demands of the workforce. Because a person's skills undergo an aging process, training is needed to update them. This is in line with research showing that training has a good impact on employee performance, namely (Ariyanti et al., 2021; Setiawan et al., 2021; Zillah et al., 2022; Zulfiah & Akbar, 2022). Based on explanation above, the researchers formulated the following hypothesis:

H<sub>2</sub>: Training has a positive effect on Employee Performance

Work discipline is a condition in which employees are willing to accept and implement various existing regulations. Work discipline will ensure order and smooth implementation of tasks and responsibilities so that maximum results are obtained. Work discipline shows the strength of employees, because in general employees who have good performance are employees who have a high level of discipline has a positive effect on employee performance (Estiana et al., 2023; Marliana & Febrian, 2023; Sinaga & Sihombing, 2021; Yuliantini & Suryatiningsih, 2021). Based on the explanation above, the researchers formulated the following hypothesis:

H<sub>3</sub>: Work Discipline has a positive effect on Employee Performance

## **RESEARCH METHOD**

The study uses hypothesis testing, namely to determine the effect between compensation, training, and work discipline on employee performance. The type of research used in this study is correlational research to find important variables related to the problem or identify important factors related to the problem, correlational research is always carried out in unplanned situations (Sekaran, 2006). For the level of intervention researchers use minimal intervention. The data sources used in this study used primary data. Primary data was obtained from the results of distributing questionnaires to respondents. This research method uses quantitative methods, namely the existence of a significant relationship between the variables studied to obtain conclusions that will explain the general picture under study in the form of values or scores for the answers given respondents to questionnaire statements.

The sampling design in this study was non-probability sampling. For the implementation time using one (cross-section) using data analysis, namely hypothesis testing. The sample consists of 70 employees who are members of plant 1, including permanent employees and contract employees. This sample size is considered adequate based on the limited time and resources of the study. However, the use of non-probability sampling can lead to potential biases, such as uneven representation of the population. To minimize bias, the researcher ensured that the sample included a balanced proportion of permanent and contract employees. Before being used in the study, the questionnaire was first tested to ensure its reliability and validity. The reliability test was conducted using Cronbach's Alpha to measure the internal consistency of each item in the questionnaire. A Cronbach's Alpha above 0.7 is considered adequate.

The population of this study is PT Namicoh Indonesia Component in the automotive manufacturing section. The sample of this research is employees and contract employees. The variables used in this study are as follows:

Туре	Variable	Dimension	Source
Independent Variables	Compensation	<ol> <li>Salary</li> <li>Allowance</li> <li>Facilities</li> </ol>	Marlius, D.; Pebrina, I. (2022)

Table 1. Research Objects

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	Training	<ol> <li>Instructor</li> <li>Participants</li> <li>Material</li> <li>Method</li> <li>Training objectives</li> </ol>	Keka, M.I.; Tuti Wediawati, T.; Antriana, A.N. (2021)
	Work Discipline	<ol> <li>Attendance</li> <li>Adherence to work regulations</li> <li>Adherence to work standards</li> <li>High level of vigilance</li> <li>Work ethics</li> </ol>	Estiana, R; Karomah, N.G.; Saimima, Y.A. (2023)
Dependent Variable	Employee Performance	<ol> <li>Quality of work</li> <li>Quantity</li> <li>Punctuality</li> </ol>	Zulfiah, O.; Akbar, M. (2022)

Source: Data Processing Results (2024)

The data analysis method used in this research is the Partial Least Square (PLS) method. PLS a Structural Equation Modeling (SEM) solution method that is more suitable for this study compared to other SEM approaches. With the following equation:

 $EP = \beta_1 COM + \beta_2 TRA + \beta_3 WD + \varepsilon$ 

## RESULTS

**Respondent Demographics** 

Respondents in this study are employees who work at PT Namicoh Indonesia Component plant 1. The demographics description of the respondents is described as follows:

Characteristics	Category	Amount	Percentage
Gender	Male	50	71.43%
	Female	20	28.57%
	Total	70	100%
	Contract employees	49	71.43%
Employment status	Permanent employees	21	28.57%
	Total	70	100%
Age	18 - 20 years	31	44.29%
	21 - 23 years	22	31.43%
	24 - 26 years	6	8.57%
	27 - 29 years	6	8.57%
	30 - 32 years	5	7.14%
	Total	70	100%
Education level	High School/Vocational	58	82.86%

 Table 3. Demographics Description of Respondents

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	Bachelor (S1) Equivalent	12	17.14%
	Total	70	100%
Length of employment	0 - 1 years	44	62.86%
	2 - 3 years	13	18.57%
	4 - 5 years	2	2.86%
	6 - 7 years	3	4.29%
	8 - 9 years	2	2.86%
	10 - 11 years	6	8.57%
	Total	70	100%

Source: Primary Data (2024)

Based on the demographic table, it can be seen that the majority of respondents are male as many as 50 people (71.43%), while female only number 20 people (28.57%). With the employment status of most respondents being contact employees, as many as 49 people (71.43%), while permanent employees amounted to 21 people (28.57%). The average age of most respondents is in the age range of 18-20 years as many as 31 people (44.29%), followed by the age range of 21-23 years as many 22 people (31.34%). The age groups of 24-26 years and 27-29 years each amounted to 6 people (8.57%), while the age group of 30-32 years was only 5 people (7.14%). The last level of education of most respondent has a High School/Vocational as many as 58 people (82.86%), while only 12 people (17.14&) have a Bachelor's degree (S1) or equivalent. With a length of service of 0-1 years respondents dominated as many as 44 people (62.86%), followed by a 2-3 year working period of 13 people (18.57%). The 4-5 years, 6-7 years, and 8-9 years tenure groups each amounted to 2 people (2.86%), while respondent with a tenure of 10-11 years totaled 6 people (8.57%).

Overall, this data shows that the majority of respondents are male contact employee status, young 18-23 years old, have a high school/vocational education, and have a relatively short working period 0-1 years.

Normality Testing, Convergent Validity, and Reliability Testing

The fundamental assumption of multivariate analysis is normality. Data is considered normal if the skewness value is within the range of ±1.96 at a significance of 0.05. The data is considered normal because, according to the table, the normality test shows that the skewness value of each variable is less than 1.96. Meanwhile, data processing findings show that all indicators and dimensions create latent variables, with factor loadings >0.7 and AVE >0.5 meeting convergence validity (Hair et al., 2011). In addition, reliability tests revealed that each variable had Cronbach's alpha and composite reliability values greater than 0.7, indicating data dependability. All things considered, the assessment of the measurement model (outer model) verifies that all dimensions and indicators are derived from the latent variables.

# Test Result

The model's computation utilizing the PLS bootstrapping technique provides information about the study's hypothesis. The t-statistic value for every relationship or path will be derived from the bootstrapping computation's outcomes. According to this hypothesis test, every relationship or route will be discovered. The significance level for this

hypothesis test is set at 0.05. The following are the findings of the hypothesis testing computation in this study utilizing the independent variable's direct impact on the dependent variable:

Variable	Prediction	Original Sample (O)	P-Values
COM -> EP	+	0.489	0.020*
TRA -> EP	+	0.046	0.803
WD -> EP	+	0.148	0.484
R-squared		0.387	
Adjusted R-squared		0.360	

### Table 2. Test Result

Significance level \*: 0.05

Source: Data Processing (2024)

COM: Compensation; TRA: Training; WD; Work Discipline; EP: Employe Performance

# Explanatory

The R-squared value of 0.387 and Adjusted R-squared of 0.360 indicate that the regression model built can explain about 38.7% of the dependent variability of the dependent variable by the independent variable. That is, about 38.7% of changes in the dependent variable can be explained by changes in the independent variables included in the model. However, after taking into account the number of independent variables used in the model, the Adjusted R-squared value decreased slightly to 0.360. This indicates that the addition of independent variables in the model does not significantly improve the model's ability to explain data variability. According to (Sihombing & Arsani, 2022) R-square is used to measure the degree of variation in changes in the independent variable on the dependent variable, and the path coefficient value indicates the level of significance in hypothesis testing. Whereas Adjusted R-squared provides a more accurate estimate of the model's ability to explain data variation, especially when the number of variables in the model increases.

# DISCUSSIONS

# The Effect of Compensation on the Employee Performance

The findings of this study indicate that providing compensation in accordance with the needs and hard work of employees will have an impact on employee performance which is increasing. The results of study are supported by research (Hardina & Vikaliana, 2020; Mora et al., 2019; Risman et al., 2022; Sitompul & Simamora, 2021) states that compensation has a positive and significant effect on employee performance. Compensation is an important factor in improving performance because employees who feel valued through compensation, especially salary, tend to be more enthusiastic in working for the company's progress. Therefore, companies such as PT Namicoh Indonesia Component cand consider providing salaries that are in accordance with the needs of life,

Caption:

workload, and the level of professionalism of employees. In addition, additional incentives such as performance-based bonuses or other benefits can be used to encourage employees to achieve higher targets.

The results of this study support Attribution Theory, which shows that employees who get an increase in compensation according to their hard work will assume that increase in compensation is caused by several underlying things such as having a positive impact so that it is likely that employees will work even harder in the future, this will certainly have a positive impact on the company. PT Namicoh Indonesia Component can use this approach to create a more motivating and productive work environment.

## The Effect of Training on the Employee Performance

Other research that supports the results of this study by (Ariyanti et al., 2021; Setiawan et al., 2021; Zillah et al., 2022; Zulfiah & Akbar, 2022) this shows that the successful implementation of a job training program for employees, the higher the increase in employee performance. With training designed specifically for the needs of the company, such as technical or managerial training, employees can better understand their responsibilities and improve work efficiency. PT Namicoh Indonesia Component can implement special needs-based training programs, such as training in the use of new technology or improving communication skills, supported by competent instructors. To overcome the insignificant influence on some employees, the company can conduct periodic evaluations of training programs and disciplinary policies to ensure their effectiveness.

The results of the study support Goal Setting Theory which shows that training helps employees set clear work goals and increase knowledge and skills to achieve them. Training not only improves individual performance but also supports the achievement of overall company targets.

# The Effect of Work Discipline one the Employee Performance

The findings of this study indicate that employees who behave in a disciplined manner will usually succeed at work because they are able to organize what is their priority so that their performance will also be good. The results of this study are supported by research (Estiana et al., 2023; Marliana & Febrian, 2023; Sinaga & Sihombing, 2021; Yuliantini & Suryatiningsih, 2021) shows that the higher the work discipline possessed by employees, it can improve their performance. PT Namicoh Indonesia Component can encourage work discipline by implementing supportive policies, such as giving awards to employees who show high attendance rates or complete tasks on time. To overcome the insignificant influence on some employees, the company can design training that is more specific and relevant to the individual needs of employees.

The results of this study support Attribution Theory which suggests that work discipline can be considered an internal factor that influences employee success. By instilling a strong culture of discipline, employes will be more responsible for their work, which ultimately improves overall company performance.

### CONCLUSIONS

(1) Compensation has a positive and statistically significant effect on Employee performance. This means that the higher the compensation given by the company, the higher the employee's efforts to improve their performance. (2) Training has a positive and statistically insignificant effect on Employee performance. This means that the higher the success of the implementation of the job training program for employees, the higher the increase in employee performance. (3) Work discipline has a positive and statistically insignificant effect on Employee performance. This means that the higher the level of work discipline possessed by employees, the higher the employee's performance can be.

### **Theoretical Implications**

The results of writing this research are expected to add to the academic literature and contribute to the development of amore thorough theoretical model in understanding similar problems. This research can be used as a reference in testing the variables of compensation, training, and work discipline as independent variables, and employee performance as the dependent variable on employees who are members of PT Namicoh Indonesia Component.

### **Managerial Implications**

This research produces findings that are useful for companies where employees who are members of PT Namicoh Indonesia Component in the automotive manufacturing section ensure that the compensation provided is in accordance with their contribution, needs, and job responsibilities so as to increase their job satisfaction and loyalty, training programs are systematically designed with instructors who are experts in delivering material so as to improve employee skills and productivity and establishing strict but fair work discipline also contributes to the creation of a professional and efficient work culture to reduce the risk of violating work rules.

## **Policy Implications**

The results of this study can help the government to be able to support the improvement of employee performance through compensation management, training and work discipline. The government can conduct a review of the minimum wage policy to ensure compensation is given in accordance with the level of productivity and workload of employees, so as to improve worker welfare and encourage employee loyalty to the company. The government can encourage the development of competency-based training programs specifically designed to meet the requirements of the automotive industry. This program could involve collaboration between companies, training institutions, and educational institutions to improve the skills of the workforce as well as the competitiveness of the manufacturing sector in Indonesia.

## Limitations

The conclusions of this study may not be applicable to other industries that have different features as this study is based on information from questionnaire distribution and interviews limited to automotive manufacturing companies. The results are likely to reflect the features of the automotive manufacturing sector due to the limitations of this sector. In Journal of Applied Accounting and Sustainable Finance https://ojs.azzukhrufcendikia.or.id/index.php/aasf

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addition, sampling requires a lot of time in waiting for confirmation as well as answers from respondents have time constraints, and the association's policy does not allow for the presentation off all data, hence only publishable data was used.

## Suggestion

Given these constraints, the recommendations are: Comparing automotive manufacturing companies in various countries to understand the effect of compensation, training and work discipline on employee performance, conducting qualitative research through interviews with managers and employees to gain deeper insight into compensation, training, work discipline, and employee performance, examining the effect of government regulations or policies on compensation, training, work discipline, and employee performance, and can use different and more focused research objects, and can use more varied respondent criteria.

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