

## The Effect of Performance Allowance and Work Discipline on Employee Performance at the Lembang Agricultural Training Center (BBPP)

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### ABSTRACT

*This study aims to determine the performance allowance, work discipline and employee performance at the Lembang Agricultural Training Center (BBPP), as well as to determine how the influence of work allowance and work discipline on employee performance at the Lembang Agricultural Training Center (BBPP). Work allowance is one of the factors that can affect the performance of an employee. Every employee has hopes and desires to get remuneration in the form of allowances in accordance with the workload they get. Another factor that is thought to have an impact on employee performance is the work discipline factor. The application of work discipline is carried out to improve employee behavior and work ethics when working. Employee performance at the Lembang Agricultural Training Center (BBPP) did not run optimally because the employees had not been able to achieve the desired target which caused a decrease in company productivity. The research method used is descriptive and verification methods. The sample used in this study were all employees who worked at the Agricultural Training Center (BBPP) Lembang. The sampling technique used is saturated sampling or census. Data processing is done by using multiple linear regression, correlation coefficient analysis, coefficient of determination analysis and hypothesis testing. Based on the results of the study, it can be concluded that there is a significant effect between work allowances on employee performance at the Lembang Agricultural Training Center (BBPP) and there is a significant influence between work discipline on employee performance at the Lembang Agricultural Training Center (BBPP) and there is a significant influence between work allowances and work discipline on employee performance at the Lembang Agricultural Training Center (BBPP).*

*Keywords: Performance Allowance, Work Discipline, Employee Performance.*

### INTRODUCTION

In the situation of the rapid flow of progress in all areas of life, Indonesia continues to make efforts to adjust to the progress and development of the world, one of which is realizing good governance. However, in reality the existing government is motivated by the low level of discipline of the government apparatus. For the Indonesian people, this problem is one of the directions to be improved because it is an important aspect for the implementation of sustainable national development

The industrialization process of Indonesian society is accelerating with the establishment of

various companies and workplaces. The development experienced is not only an increase, but also a decrease. So that from year to year the industry in Indonesia has increased and decreased. Both the agricultural sector, handicrafts, food, property, and so on have increased and decreased every year. Like the coffee bean industry which is experiencing a decline. And nowadays, there are many small industries in Indonesia that aim to support the family's economy which is getting worse. Usually home businesses such as food, clothes, batik, etc.

The importance of human resources at BBPP Lembang is a wheel that is very much needed for

institutions to achieve goals, but to achieve these goals they must have qualified, competent and competitive resources, especially in terms of competent human resources and have a high level of productivity. Institutional criteria are very diverse, but if viewed globally is the ability of human resources themselves, if narrowed down then the characteristics of human resources needed include work ethic, training, and so on that support its performance.

Employees as individuals in an organization are the most important part because they have a big role in determining the success of achieving organizational goals. As the most important organizational asset, the functions and roles of employees are needed to maximize the performance, productivity, and effectiveness of the organization through an efficient way of working so as to generate added value for the organization. The state as the highest organization/institution in a territorial unit also requires the role of employees in achieving its goals. Employees who work for the state or government institutions are called Civil Servants (PNS).

The term performance comes from the word job performance or actual performance (job performance or actual achievement achieved by someone). Mangkunegara (2015) definition of performance (work achievement) is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. According to Flippo (1994), that one form of additional compensation is in the form of allowances that aim to make employees "dedicate their lives" to the organization in the long term. According to J.S Badudu and Sultan Muhammad Zein (1996), discipline is order, obedience, order, order. Discipline is also closely related to the sanctions that need to be imposed on those who violate. In the event that an employee violates the applicable regulations in the organization, the employee concerned must be able to accept the agreed punishment. Based on the Report on Achievement of Targets and Realization of Employee Performance at the Lembang Agricultural Training Center from 2015 to 2019, it

can be seen that the targets and achievements of employee performance based on previously planned activities are as follows:

Table 1. Achievement of Targets and Realization of Employee Performance of the Lembang Agricultural Training Center (BBPP) from 2016 to 2019

NO	Performance Indicators	TARGET (%)	YEARS (%)			
			2016	2017	2018	2019
1	Service to the community	100	82	80.6	83	78.75
2	Systems, Mechanisms and Procedures	100	86	79.7	82.8	77.75
3	Completion time of employees' work	100	81	78.7	83.8	81
4	Integrity of every employee	100	79	83.6	79	81.25
5	Commitment of every employee to the institution	100	82.55	79.7	78	80.81
6	Competence and expertise of each employee	100	80.1	77.8	81	83.25
7	Discipline of every employee	100	79	82	82	85.5
8	Handling Complaints, Suggestions and Feedback	100	80	83	81.2	82
9	Leadership in organization	100	81	81	82.5	84

Based on Table 1. above, it is stated that the realization of the performance of the Lembang Agricultural Training Center (BBPP) employees shows that the data has fluctuated from 2016-2019 this is presumably due to the lack of importance of sufficient work allowances for employees and the importance of work discipline to every employee. employees of the Lembang Agricultural Training Center (BBPP), which then has an impact on the performance results of each Lembang Agricultural Training Center (BBPP) employee.

The compensation provided by the Lembang Agricultural Training Center (BBPP) to its employees is divided into 2, namely direct compensation and indirect compensation. Direct compensation itself is broken down into 2 parts consisting of basic salary and variable salary. Basic salary in the form of salary given to employees in accordance with the work that has been done. Variable salary by providing incentives in the form of additional income allowance (TTP) is a direct reward received by employees because their performance exceeds a predetermined standard. The better the employee's performance, the greater the amount of additional income benefits that will be given by the employee, and conversely the worse the employee's performance, the smaller the amount of additional income allowance received by the employee.

In order for performance to be maintained and increased, an institution must have ways to improve performance. So the ways to improve the performance according to Mahmudi (2010), "performance cannot be separated from compensation, compensation is one of the important elements in company performance"

Based on the results of interviews with employees of the Lembang Agricultural Training Center (BBPP), there is a problem that most employees work due to the encouragement of the necessities of life where this need is in the form of material needs which are considered the most important thing from the work, employees also think that work is for needs of daily living and to fulfill other desires such as going on vacation with family and fulfilling the factors that support his appearance.

Apart from being driven by the necessities of life which is a problem regarding work allowances, there are also most employees of the Lembang Agricultural Training Center (BBPP) who have complained about the work here, because the salary they get has not been able to fulfill their material desires and employees feel bored with the job. -just that. Individual performance (individual performance) with organizational performance (corporate performance) has a close relationship. Performance is very important for every organization. Therefore, in order to achieve

strategic goals, it is necessary to have the ability to properly manage the performance of its employees. According to Suryadi (1999) in Benjamin, et al (2017) suggests that performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities.

Scientific research conducted by Agustina Widia and Endang Rusdianti (2015), Umi Masrurah, Partono Thomas, Lyna Latifah (2012), Yudha Adhary (2019), Jeli Nata Liyas (2018) which states that Compensation, Work Discipline on Employee Performance has the temporary effect of Yusnia Hanifah's research (2017) Performance allowances were not able to increase employee discipline, motivation, and performance. The performance allowance system implemented at BPDAS East Java Province is considered to be still not appropriate and needs to be improved. Based on this, the formulations in this study are:

1. How is the Effect of Performance Allowance on Employee Performance of the Lembang Agricultural Training Center (BBPP)?
2. How is the Influence of Work Discipline on Employee Performance of the Lembang Agricultural Training Center (BBPP)?
3. How the Effect of Performance Allowance and Work Discipline on the Performance of Employees of the Lembang Agricultural Training Center (BBPP)?

## METHOD

This research is a survey research. The population in this study were all employees of BBPP Lembang. In this study the population amounted to 90 employees. In this study, because the population only amounted to 90 employees, so all the population was used as the research sample. The limitation of the research sample caused the researcher to use the census research technique, ie all the existing population was used as the research sample. According to Supranto (2001) "a census is a way of collecting data if all elements (population) are investigated one by one". The data collection techniques in this study were observation, interviews,

questionnaires, and literature review. The instrument testing technique in this study used validity and reliability tests. The data testing technique in this study uses classical assumption test, linear regression coefficient test, multiple correlation coefficient test and multiple determination test and hypothesis testing in this study using t test (partial) and F test (simultaneous).

## RESULT and DICUSSION

### Data Normality Test Results

The normality test was used to determine whether the data in the study were normally distributed or not. To determine the normality test in this study, the Kolmogorov-Smirnov nonparametric statistical test was used by comparing the p value with a significance level of 5% or 0.05. If the p value is greater than the level of significance, then the data is normally distributed. The following are the results of the normality test contained in table 2.

Table 2. Classic Assumption Test Results

		Y	X1	X2	Unstandardized Residual
N		90	90	90	90
Normal Parameter	Mean	74.66	55.40	28.40	0.0000000
	Std.Deviation	8.328	7.186	4.362	6.39703944
Most Extreme Differences	Absolute	0.062	0.085	0.093	0.061
	Positive	0.054	0.085	0.093	0.057
	Negative	-0.062	-0.066	-0.058	-0.061
Test Statistic		0.062	0.085	0.093	0.061
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>	.109 <sup>c</sup>	.055 <sup>c</sup>	.200 <sup>c,d</sup>
a. Test distribution is Normal.					
b. Calculated from data.					
c. Lilliefors Significance Correction.					
d. This is a lower bound of the true significance.					

Based on table 2, the Kolmogorov-Smirnov test results obtained the Asymp Sig (2-tailed) value of 0.200. Because the value of 0.200 > 0.05, it can be concluded that the data being studied is normally distributed.

### Multicollinearity Test Results

The multicollinearity test is used to determine if one or more independent variables are correlated with other variables. The method used to detect the presence or absence of

multicollinearity is to use Variance Inflation Factors (VIF). There is no multicollinearity problem if the Tolerance value must be > 0.10 and the VIF value < 10. The following are the results of the multicollinearity test contained in table 3.

Table 3. Multicollinearity Test Results

Coefficients <sup>a</sup>							
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Tolerance
		B	Std. Error	Beta			
	(Constant)	29.541	5.895		5.011	0.000	
	Performance Allowances	0.605	0.105	0.522	5.777	0.000	0.831
	Work Discipline	0.409	0.172	0.214	2.372	0.020	0.831

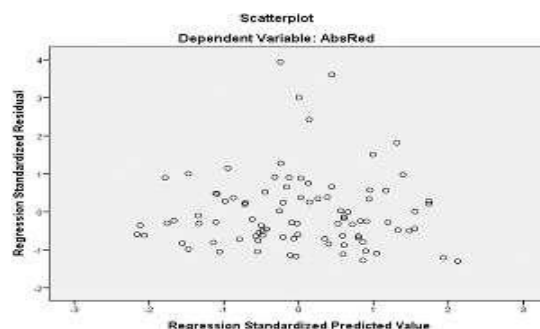
a. Dependent Variable: Employee Performance

Based on table 3 of the multicollinearity test results, the tolerance value for all variables > 0.10 is 0.831 and the VIF value for all variables < 10 is 1.203, it can be concluded that the data studied meet the multicollinearity test, because there is no multicollinearity problem.

### Heteroscedasticity Test Results

The heteroscedasticity test aims to determine whether in the regression model there is a residual similarity or dissimilarity between observations. If the residuals are relatively the same between observations, then the data is homoscedasticity, whereas if it is different it is called heteroscedasticity. A good regression model has a data pattern that is homoscedastic. In this study, the heteroscedasticity test used a Scatterplot graph with the condition that the data should not have a certain pattern or the data points were not at a value of 0 on the Y axis. The results of the heteroscedasticity test using the Scatterplot graph can be seen in Figure 1 below:

Figure 1 Heteroscedasticity Test Results



Source: Processed by the Author / SPSS  
 V.24 (2022)

**Linear Regression Coefficient Test Results**

The linear regression coefficient test has the following equation:

$$Y = a + b_1X_1 + b_2X_2 \dots\dots\dots (1)$$

Y is the dependent variable, namely employee performance, while X<sub>1</sub> and X<sub>2</sub> are independent variables, namely work benefits and work discipline, while a and b<sub>1</sub> and b<sub>2</sub> are constants. Based on table 3, it is known that the multiple regression equation for this research data is as follows: Y = 29.541 + 0.605 (X<sub>1</sub>) + 0.409 (X<sub>2</sub>) The coefficient of constant value a = 29.541 means that if the work allowance and work discipline variables are ignored, then the employee performance value is of 29.541. The linear regression coefficient on the work allowance is 0.605, meaning that if the work allowance is increased by 1 unit, then the employee's performance will increase by 0.605 units. Likewise, the work discipline variable is 0.409, meaning that if the work discipline is increased by 1 unit, then the employee's performance will increase by 0.409 units.

**Correlation Coefficient Test Results and Multiple Determination**

Multiple correlation coefficient test is used to determine the simultaneous (together) effect of the independent variables, namely work allowances and work discipline on the dependent variable, namely employee performance. The following are the results of the multiple linear correlation coefficient test contained in table 4.

Table 4. Multiple Correlation Coefficient Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.640 <sup>a</sup>	0.410	0.396	6.470
a. Predictors : (Constant) Performance Allowance, Work Discipline				

Source: Processed by the Author / SPSS  
 V.24 (2022)

Based on table 4, the correlation between work allowances and work discipline on employee

performance is obtained, namely r = 0.640. The correlation number of 0.640 is between the interval limit of 0.60 - 0.79.9% which is included in the strong category, so it can be concluded that there is a strong relationship between work discipline and work discipline on performance. The coefficient of determination test is used to determine the contribution or contribution given by the independent variables, namely work allowances and work discipline to the dependent variable, namely employee performance.

The calculation of the coefficient of determination test is as follows:

$$\begin{aligned}
 KD &= R^2 \times 100\% \dots\dots\dots (2) \\
 &= (0.640)^2 \times 100\% \\
 &= 0.410 \times 100\% \\
 &= 41\%
 \end{aligned}$$

Based on table 4, the KD value is 0.410 or 41%. This value shows the percentage of influence of the independent variable, namely work benefits and work discipline in explaining or predicting the dependent variable, namely performance. Meanwhile, the influence of other factors that were not observed by the researcher was equal to (100% - 41% = 58%), which came from other variables outside of the work allowance and work discipline variables.

**T Test Results (Partial)**

The t-test was used to determine the effect of each independent variable, namely work allowances and work discipline on the dependent variable, namely performance. The following are the results of the t-test regarding the effect of work benefits on employee performance contained in table 3.

Based on table 3, it can be seen that work benefits have a significant effect on performance and work discipline has a significant effect on performance. This can be seen based on the significance value of a variable said to have a significant effect if it has a sig value. < 0.05. The work allowance variable and the work discipline variable above have a sig value. <0.05, which is 0.000, it means that the work allowance variable has a significant effect on performance and the

work discipline variable also has a significant effect on performance.

### F Test Results (Simultaneous)

The F test is used to determine the effect of the independent variables, namely competence and motivation together on the dependent variable, namely work performance. The following are the results of the F test regarding the effect of work ethic and career development simultaneously on performance, which are listed in table 5.

Table 5. F Test Results (Simultaneous)

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2530.254	2	1265.127	30.221	.000 <sup>b</sup>
	Residual	3642.068	87	41.863		
	Total	6172.322	89			
a. Dependent Variable: Performance						
b. Predictors: (Constant), Performance Allowance, Work Discipline						

Based on table 5, it can be seen that work allowances and work discipline have a significant influence on performance. This can be seen through the significance value. A variable is said to have a significant effect if it has a sig value. < 0.05. The motivation variable above has a sig value. <0.05, which is 0.000, it means that the work ethic and career development variables have a significant effect on performance.

### Work Benefits on Employee Performance

The results of hypothesis testing prove that there is an effect of Work Benefits on Employee Performance. The allowance itself is a complementary component of the overall salary which can be in the form of money or service programs for employees. And also the performance allowance is one of the implementations of providing appropriate compensation or rewards for performance or work performance. Or in other words, the performance allowance is an award in the form of additional income given to employees for their performance with the aim of increasing employee morale. According to Jones in Arif Rohman (2009), the Benefit Program is one component in a policy. The program is an authorized effort to achieve the goal. Previous research conducted by Agustina Indriyani (2014), Ahmad Suntono, Muhammad

Amin Kadafi (2019), Jecqueline Fritzie Najooan Lyndon R. J. Pangemanan Ellen G. Tangkere (2018) which shows the effect of Work Allowances on Employee Performance.

### Work Discipline on Employee Performance

The results of hypothesis testing prove the influence of Work Discipline on Employee Performance. According to Rivai'l in Hartatik (2014), work discipline is a tool used by managers to change a behavior as well as an effort to increase one's awareness and willingness to obey all company regulations and applicable social norms. Meanwhile, according to Hasibuan (2013) discipline is a person's awareness and willingness to obey all company regulations and applicable social norms. Previous research conducted by Aries Susanty, Sigit Wahyu Baskoro (2012), Erma Safitri (2013), Izaz Dany Afianto Hamidah Nayati Utami (2017) showed the effect of Work Discipline on Employee Performance.

## CONCLUSION

Based on the results of the study, it can be concluded that:

1. The results of the hypothesis test prove that the Performance Allowance has a significant effect on the performance of the Lembang Agricultural Training Center (BBPP) employees. This means that the Work Allowance is able to improve the performance of the Lembang Agricultural Training Center (BBPP) employees. Thus, the management of Employee Work Allowances at the Lembang Agricultural Training Center (BBPP) is able to explain the level of employee performance.
2. The results of hypothesis testing prove that work discipline has a significant effect on the performance of the Lembang Agricultural Training Center (BBPP) employees. This means that work discipline is able to improve the performance of the Lembang Agricultural Training Center (BBPP) employees. Thus the management of the Work Discipline of the Lembang Agricultural Training Center

(BBPP) is able to explain the level of employee performance.

3. The results of the hypothesis test prove that the Performance Allowance and Work Discipline have a significant effect between

Work Allowance and Work Discipline on the Employee Performance of the Lembang Agricultural Training Center (BBPP). Thus the management of Work Allowances and Discipline.

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