



## **Compensation and working conditions at PT. Cahaya Unggul Prima with a fixed-term employment agreement and its impact on employee performance**

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### **Abstract**

This study aims to ascertain the potential impact of salary and work facilities on employees' performance indicators. The study employs a quantitative correlation approach as the most suitable methodology to ensure precise outcomes. A research investigation was carried out in PT. Cahaya Unggul Prima, located in Sintang Regency, involves 30 employees from the PKWT. The researchers will employ the non-probability purposive sampling technique to collect samples in this study. The data collection was conducted by administering a questionnaire to all employees. The data processing methodology involves utilizing classical assumption testing, reliability testing, validity testing, multiple linear regression analysis, and calculating the coefficient of determination. According to the results of the T-test, it can be concluded that the variable X1 (compensation) does not have a significant impact on employee performance, as indicated by a p-value of 0.216, which is greater than the predetermined significance level of 0.05 ( $t$  count = 1.267  $t$  table = 2.052). In contrast, the performance of employees is found to be influenced by work facilities, as indicated by a statistically significant value of 0.015 ( $p < 0.05$ ) and a computed  $t$ -value of 2.606, which exceeds the critical  $t$ -value of 2.052. Subsequently, the combined impact of compensation and work facilities on employee performance was examined using the F test, yielding a statistically significant result of  $0.000 < 0.05$ . The computed  $f$  value of 10.926 exceeds the critical  $t$  value of 3.35.

*Keywords: work facilities, compensation, employee performance.*

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### **Introduction**

Human resources (HR) plays a crucial role in facilitating the operational efficiency of a company's manufacturing processes (Bertus et al., 2023). Firms must prioritize human resources, particularly concerning aligning employee skills and performance with the benefits they receive (Moustaghfir et al., 2020). One crucial factor contributing to the long-term viability of a company's operations is the presence of personnel with Fixed Term Employment

Agreement (PKWT) status. In a dynamic and competitive work environment, organizations must prioritize the maintenance of motivation, productivity, and job satisfaction among PKWT personnel.

The performance of PKWT personnel can be influenced by two significant elements: compensation practices and work facilities. Considerable study has been conducted on the impact of compensation on employee performance. A substantial positive relationship exists between compensation and employee performance (Sitopu et al., 2021). Based on previous findings, it has been determined that compensation does not exert a statistically significant impact on employee performance (Winarum et al., 2022). Compensation encompasses many forms of remuneration provided to employees by the company and other forms of compensation directly disbursed by the company to its employees. Compensation refers to an organization recognizing employees to express gratitude for their efforts and performance (Saerang et al., 2023). These forms of compensation may include salary/wages, allowances, incentives, bonuses, and premiums.

The reward individuals receive is directly proportional to the magnitude of their contributions. Compensation can be broadly understood as a type of remuneration an organization provides in recognition of an employee's performance and contributions within the workplace. The concept of compensation refers to the comprehensive compensation or service provided to employees by an organization to acknowledge their efforts and contributions inside the corporation (Kang & Lee, 2021). This implies that the remuneration provided to employees includes not just their income or earnings but also all other benefits, such as allowances, bonuses, and incentives to which they are entitled. The impact of equitable and optimal remuneration on employee performance is significant. Research has shown that employees are more likely to exhibit higher levels of effort and productivity when they perceive that their compensation aligns with the level of work they have contributed to the organization (He et al., 2021). Providing transparent and equitable compensation can enhance employee loyalty towards the organization, fostering motivation to remain with the company and perform at their highest level (Hareendrakumar et al., 2020).

In addition to remuneration, the corporation also provides its employees with job-related benefits, such as work facilities. Work facilities refer to the comprehensive range of resources and amenities offered by an organization to facilitate the efficient execution of employees' responsibilities and tasks (Shammout, 2021). Providing sufficient work facilities significantly impacts employees' workplace performance and productivity (Tahir, 2023). This implies that the provision of comprehensive and comfortable amenities is expected to be conducive to enhancing employee motivation. The primary objective of work facilities is to improve the overall comfort, safety, and efficiency within the work environment (Dullah et al., 2023). Providing sufficient work facilities that adhere to established standards can foster a sense of appreciation and support among employees, facilitating the execution of their daily activities and professional responsibilities (Kodarlikar & Umale, 2020). Therefore, including work facilities within the remuneration package expresses gratitude to the firm for its employees' valuable contributions and time. The factors above hold significant importance in facilitating the efficient functioning of employee labor, particularly for those engaged in fixed-term work agreements (PKWT).

Fixed-Term Work Agreement (PKWT) employees are employed through a formal written agreement between the employer and the employee, wherein the employee commits to working for a specified duration as outlined in the contract (Berliana et al., 2024). This

agreement encompasses provisions about the duration of employment, the entitlements and responsibilities of employees, and the rights and obligations of the company throughout the agreement. PT. Cahaya Unggul Prima is a prominent company operating in the palm oil industry in the West Kalimantan region of Sintang Regency, specifically in the Ketungau Hilir District of Baung Sengatap Village. The facility was officially inaugurated on March 18, 2014. The majority of PT. Cahaya Unggul Prima's workforce consists of individuals in contractual employment arrangements. Consequently, employees are entitled to remuneration as stipulated in the employment agreement, considering their specific job position. Insufficient or perceived inequitable compensation can adversely affect employee performance, leading to less passion and drive, ultimately decreasing productivity.

## Literature Review

### Compensation

In essence, individuals who engage in employment also aspire to generate income to meet their basic daily necessities. As a result, employees develop a heightened appreciation for diligent effort and exhibit a growing loyalty toward the firm (Jacobs & Crockett, 2021). Consequently, the organization acknowledges and incentivizes employee achievement by offering appropriate compensation. To enhance employee productivity, one potential approach is to provide proper compensation, hence fostering a sense of enthusiasm among employees in executing their responsibilities (Zaeni et al., 2022). Fundamentally, giving compensation constitutes a crucial component in enhancing employee performance. Appropriate compensation can improve employee satisfaction and motivation to pursue their objectives. The significance of employee remuneration resides in its ability to reflect the value experienced by individuals, their families, and society as a whole (Tirta & Erika, 2020).

Pay can be conceptualized as a mechanism of reciprocation provided to employees to acknowledge and value their contributions and efforts towards the firm (Brown et al., 2022). Compensation may be either direct or indirect financial remuneration, and the award itself may be indirect (Baqi & Indradewa, 2021). Compensation is the comprehensive range of monetary remuneration and perks employees get within their employment arrangement (Gerhart, 2023). Drawing upon the criteria above, it can be inferred that pay constitutes a significant managerial undertaking, necessitating its implementation by the organization in exchange for the services provided by employees, contingent upon their contributions or performance within the organization.

### Work Facilities

In the pursuit of organizational objectives, auxiliary tools or facilities exhibit a diverse range of forms, types, and advantages tailored to the specific requirements and capacities of the company (Atkin & Brooks, 2021). Work facilities are a significant supporting element among the various factors contributing to the attainment of company goals. Work facilities refer to the physical infrastructure that supports and enhances the operational activities of a firm (Tahir, 2023). These facilities are utilized in regular business operations and possess a reasonably extensive lifespan, hence offering long-term advantages and benefits. Providing work facilities is essential for companies as it enhances employee performance, particularly task completion (Alam et al., 2020). Providing work facilities fosters a sense of recognition and support from

superiors, hence cultivating employees' heightened enthusiasm towards their work (Karsim et al., 2023). In addition, the amenities offered to employees serve as valuable resources for attaining a satisfactory quality of life and facilitating the completion of their tasks, hence enhancing employee productivity (Tamunomiebi & Oyibo, 2020).

Work facilities are integral to the work environment and are paramount in enhancing employee productivity (Rizky et al., 2023). The factors above give birth to implications that suggest enhanced employee performance and optimal achievement of organizational goals more effectively and efficiently. Work facilities encompass all resources and amenities employees utilize to effectively execute duties, enabling and facilitating the overall execution of work activities (Yudha & Romi, 2024). Work facilities play a crucial role in the operations of firms and organizations as they significantly contribute to enhancing employee effectiveness in task completion. Work facilities refer to the resources and amenities an organization offers to facilitate attaining the objectives established by the controlling authority (Tanjung, 2020). Work facilities in organizations serve as a means of providing services to employees, aiming to enhance employee performance and thus boost production (Djula, 2013). Therefore, it can be inferred that providing work facilities is crucial in improving employee productivity and fostering a greater sense of motivation among employees to attain organizational objectives.

## **Employee Performance**

Performance can be defined as the manifestation of distinct behaviors that align with the objectives of the organization or unit in which individuals are employed. Performance can be considered equivalent to behavior (Arimie & Oronsaye, 2020). Performance is a tangible and observable manifestation of human activities and behaviors that align with the objectives of an organization (Benuyenah, 2024). It is important to note that performance is not merely an activity's direct outcome or consequence but rather an inherent aspect of the action itself. Performance can be defined as the outcome of a pertinent and evaluated interaction carried out within a specific timeframe, considering established conditions or arrangements (Azizah, 2021).

Performance can be defined as the outcome of an employee's efforts in executing their assigned obligations, encompassing both the quality and quantity of their labor (Hendrik et al., 2021). Employee performance is the outcome of performance exhibited by individuals or groups within an organization, encompassing qualitative and quantitative aspects (Kalogiannidis, 2021). This performance is achieved per the authority, duties, and responsibilities assigned to each individual, aiming to legally uphold the organization's goals while adhering to moral and ethical principles. Performance is determined by the exertion of employee efforts, which are impacted by their aptitude and perception of their positions and allocated duties (Hongal & Kinange, 2020).

Performance is the comprehensive manifestation of a firm's state during a specific timeframe (Do & Mai, 2021). It is seen as an outcome or accomplishment shaped by the organization's operational activities in effectively utilizing allocated resources. Performance can be defined as the outcome of employees' efforts within their job responsibilities (Putri & Astuti, 2022). Performance can be defined as the outcome of a systematic procedure that incorporates and is evaluated within a specific timeframe by pre-established criteria or agreements. Based on the provided definitions, it can be inferred that performance refers to

the outcome of labor within a particular timeframe, encompassing both the quality and quantity of output, as measured against pre-established work criteria.

Companies conduct performance assessments for two primary purposes: firstly, to evaluate future performance, and secondly, to provide managers with tools to enhance employee performance, create work plans, and foster positive employee relationships (Ferreira & Otley, 2009). Based on the provided description, the primary objective of performance appraisal is to assess the extent of employee accomplishments thus far. The provision of suitable incentives Promoting a culture of accountability inside the organization As a means of distinguishing between individual employees, The field of Human Resource Development Enhancing work motivation and cultivating a strong work ethic One potential strategy for enhancing the rapport between employees and supervisors involves engaging in conversations about work progress (Rahardjo, 2021).

As a mechanism for soliciting employee feedback to enhance job design, Selection research is a criterion for evaluating effectiveness. As a primary source of information for human resources planning, It facilitates the placement of people in suitable job positions to inform decision-making processes about salary (Wibowo, 2020). It serves as a platform for addressing grievances about personal and professional issues, As a mechanism for sustaining optimal performance levels, As a mechanism to facilitate and motivate employees to proactively engage in tasks, To assess the efficacy of human resources policies, To optimize performance, it is necessary to identify and eliminate impediments. Formulating and establishing employment remuneration, contractual termination, and imposing penalties or incentives (Winata, 2022).

## Methodology

The research methodology employed in this study is a quantitative correlational approach. Correlational research is a type of research that aims to establish the presence or absence of a link between two or more variables (Mohajan, 2020). A correlation analysis using the correlation coefficient is necessary to ascertain the degree of influence between these variables. Academic researchers employ the non-probability purposive sampling method to select the most suitable sample. The data in this study were obtained by administering a questionnaire, which distributed questions to designated respondents. The participants in this study consisted of individuals who were employed at PT. Cahaya Unggul Prima held fixed-term labor agreements.

The present study involved the distribution of a questionnaire to a sample of 30 employees from PT. Cahaya Unggul Prima. The researcher will subsequently analyze the dataset to derive final results. The chosen approach for data analysis involves the implementation of multiple linear regression analysis, followed by the execution of the T test and F test to evaluate the proposed hypothesis. The data will be processed using SPSS version 23 data processing software. Multiple linear regression analysis to ascertain how the independent variables influence the dependent variables. The variables to be examined in this study include remuneration (X1), work facilities (X2), and employee performance (Y).

## Results And Discussion

The purpose of conducting multiple linear regression analysis is to determine whether or not the dependent variable (Y) is influenced by the independent variable (X). It is known that in this study, the T table is 2.052. Similarly, the F table in this study is 3.35

**Table 1.** Multiple Linear Regression Analysis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,573	3,058		,841	,408
Compensation	,158	,124	,238	1,267	,216
Work Facilities	,276	,106	,490	2,606	,015

The following is the regression equation formed from the table above:

$$Y = a + b_1 X_1 + b_2 X_2$$

$$Y = 2.573 + 0.158X_1 + 0.276X_2$$

The description of the results of the multiple linear regression equation above is that the constant is 2.573, which states that if compensation and work facilities have a value = 0 (in other words, there is none), the employee performance becomes 2.573. Compensation (X) has a regression coefficient of 0.158. The positive coefficient results indicate that compensation (X1) has a unidirectional relationship to employee performance (Y), which means that if the compensation (X1) value increases, it is undoubtedly followed by an increase in employee performance of 0.158 in a constant state. Work facilities (X2) have a regression coefficient of 0.276. It is concluded that work facilities (X2) and employee performance (Y) have a unidirectional relationship because the coefficient value is positive, meaning that if work facilities (X2) increase, employee performance will also increase by 0.276, assuming that the other independent variables are constant.

### T-test

The output results above the significant value of X1 do not affect Y with a total value of 0.216 > 0.05 or t count of 1.267 < t table 2.052, which provides the conclusion that H1 is rejected, and it means that employee performance (Y) is not significantly affected by compensation (X1). It is known that the output results above the significant value of X2 that affect Y are 0.015 < 0.05. T count has a value of 2.606 > t table value of 2.052, so it can be concluded that H2 is accepted. It can be interpreted that work facilities (X2) significantly influence employee performance (Y).

### F test

The purpose of conducting the F test is to analyze the simultaneous (together) influence whether or not the independent variable (X) gives to the dependent variable (Y).

**Table 2.** F test results

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	52,201	2	26,100	10,926	,000 <sup>b</sup>
Residual	64,499	27	2,389		

The output above X1 and X2 produces significant values with a total of  $0.000 < 0.05$  simultaneously (together) against Y for  $f \text{ count } 10.926 > t \text{ table } 3.35$ , which means that it is concluded that H3 is accepted, then variables X1 and X2 are concluded to influence employee performance (Y) positively significantly and simultaneously.

### Determination Coefficient Test ( $R^2$ )

**Table 3.** Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,669 <sup>a</sup>	,447	,406	1,54559

From Table 3, the R square value is known to be 0.447, thus providing an understanding that compensation and work facilities simultaneously influence employee performance by 44.7%, then influenced by other factors by 55.3%.

### The Effect of Compensation on PKWT Employee Performance

The initial hypothesis (H1) posits that there is no statistically significant relationship between compensation and employee performance at PT. Cahaya Unggul Prima. Therefore, the null hypothesis (H1) is rejected based on the study's findings. Their investigation elucidated that compensation has a considerable positive impact on employee performance.

Based on the outcomes of the H1 test, it can be concluded that there is no statistically significant relationship between compensation and employee performance at PT. Cahaya Unggul Prima. The study was conducted at PT. Cahaya Unggul Prima posits that compensation encompasses various forms of compensation provided to employees by the company and other forms of compensation directly disbursed by the company to its employees. Nevertheless, the findings derived from the data processing conducted demonstrate that aggregate remuneration does not exert any influence on employee performance. One potential factor contributing to suboptimal employee performance is the inadequate provision of a specific type of compensation. While individuals may hold varying perspectives and interpretations regarding the level of remuneration, the compensation provider (business) asserts that the amount is deemed sufficient.

PT. Cahaya Unggul Prima frequently disburses employee bonuses that deviate from the company's stated commitments. The allocation of incentives that differ from expected norms is attributed to the employee's performance outcomes not aligning with the company's expectations or being deemed suboptimal. Similarly, despite exerting considerable effort, employees see the incentives they receive as inadequate, leading to dissatisfaction with the company's bonus structure. Certain employees hold the belief that the remuneration they have received does not align with the commensurate contributions they have made. Furthermore, some employees assert that they have never received bonuses or regular wages. In this scenario, it is imperative to allocate greater focus to the company's approach towards employee bonus giving to enhance employee performance and achieve optimal outcomes.

Furthermore, the examination of various indicators, as well as the analysis of test findings utilizing the SPSS data processing software on a computer, might provide additional

insights. The results of the T-test indicate that salary does not significantly impact employee performance, as evidenced by a p-value of 0.108, which is more than the predetermined significance level of 0.05. Furthermore, the correlation between the two variables may be ascertained by examining the T count of 1.267 and the T table value of 2.052. Based on these data, it can be concluded that variable B has a measured value of 0.158. Therefore, it can be inferred that salary does not majorly impact employee performance. Hypothesis 1: The null hypothesis is rejected, as compensation has no substantial impact on employee performance at PT. Cahaya Unggul Prima.

### **The Influence of Work Facilities on The Performance of PKWT Employees**

The study employs the statistical software SPSS to establish a causal relationship between PT Cahaya Unggul Prima work facilities and employee performance. This implies that the factors influencing employee performance are contingent upon the amenities offered by the organization, so ensuring that the outcomes driven by employees yield favorable contributions to the company. It is crucial to note that while not all employees necessitate more facilities, the paramount consideration lies in their alignment with established standards. An essential factor contributing to the enhanced performance of PKWT personnel is the provision of employee living facilities, commonly referred to as "mes." This is particularly significant given that over 60% of PKWT employees at PT Cahaya Unggul Prima originate from regions outside of Kalimantan. Furthermore, the elements above are corroborated by the findings derived from administering questionnaires to PT Cahaya Unggul Prima employees.

These surveys indicate that the test result value (H2) is acquired using a computer's SPSS data processing software. The T-test findings indicate a statistically significant relationship between the factors of work facilities and employee performance, with a significance level of  $0.015 \pm 0.05$ . An additional finding reveals a significant association between the two variables, as indicated by the T count value 2.606. The value of B, as expressed in Table 2.052, is determined to be 0.276. Based on the findings, it can be concluded that work facilities have a notable and substantial favorable impact on employee performance. Research Hypothesis 2: The performance of employees at PT. The availability of work amenities considerably and positively influences Cahaya Unggul Prima.

### **The Influence of Compensation and Work Facilities on The Performance of PKWT Employees**

The findings of the third hypothesis test (H3) indicate a significant and positive relationship between compensation and facilities and the performance of employees at PT. Cahaya Unggul Prima. Based on the results of this test, it may be concluded that H3 is accepted, indicating that compensation and work facilities exhibit a statistically significant effect ( $p < 0.05$ ) on employee performance. Additional evidence supporting the influence of both variables on employee performance is demonstrated by the F count value of 10.926, which exceeds the critical F table value of 3.35. The empirical evidence supporting the influence of salary and work facilities on employee performance can be demonstrated by examining the coefficient of determination.

Based on the coefficient of determination, as indicated by the R square value of 0.447, it can be inferred that the compensation and work facilities factors, collectively amounting to



0.447, substantially impact the employee performance variables. The findings of this study demonstrate that employee performance is influenced by both the remuneration variable and the work facilities variable, accounting for a combined total value of 44.7%. Additionally, additional influencing factors contribute to 55.3% of the observed employee performance. The findings derived from the F test and the coefficient of determination test indicate a positive and simultaneous relationship between compensation, work facilities, and employee performance. Research Hypothesis 3: The performance of employees at PT. Both compensation and work facilities favorably and significantly influence Cahaya Unggul Prima.

## Conclusion

The results of this study can conclude that compensation (X1) affects the employee performance of PT. Cahaya Unggul Prima has no influence. Work facilities (X2) significantly affect the employee performance of PT. Cahaya Unggul Prima Sintang Regency. Positively significant and simultaneously (together) employee performance of PT. Cahaya Unggul Prima is influenced by compensation (X1) and work facilities (X2).

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