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THE INFLUENCE OF COMPENSATION ON THE PERFORMANCE OF HONORER EMPLOYEES THROUGH WORK MOTIVATION AND A SENSE OF RESPONSIBILITY AT BADAN PENGELOLA KEUANGAN AND PENDAPATAN DAERAH KABUPATEN LUWU UTARA

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Abstract

The Influence of Compensation on the Performance of Honorary Workers through Work Motivation and a Sense of Responsibility at the Regional Revenue and Financial Management Agency of North Luwu. the purpose of this study is to elaborate and analyze compensation for the performance of honorary staff at the Financial and Revenue Management Agency for North Luwu Regency, both direct and indirect effects through work motivation and a sense of responsibility. the approach used in this research is quantitative. The location of the research was at the Regional Revenue and Financial Management Agency of North Luwu Regency and 116 honorary staff were used as samples. In carrying out statistical tests using analysis of the path model (Analysis of Path Model). based on the results of this study, the results are: 1) Compensation has a positive and significant effect on work motivation for honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency. 2) Compensation has a positive and significant effect on the Sense of Responsibility for honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency. 3) Compensation has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency. 4) Work motivation has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency. 5) The sense of responsibility has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency. 6) Compensation has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency through Work Motivation. 7) Compensation has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Board of North Luwu Regency through a Sense of Responsibility



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1 Introduction

Human resources are the most important resource, because humans act as movers or actors in activities supported by other resources that carry out every activity in an agency or organization. Elfrianto (2016) revealed human resources (HR) as one of the main elements of the agency because it plays a very important role in achieving agency goals. The work that is in the agency will not be completed and the goals of the agency will not be achieved without honorary staff. HR acts as a driver of activity within a company (Kakinsale, 2015). Institutions that have good human resources become capital in order to compete with other agencies. Robbins & Judge (2008) stated that organizations and agencies need temporary workers who have good behavior, namely helping each other in their team, avoiding conflict, showing concern for company or organizational property and volunteering to carry out additional activities or extra-role behavior.

This shows that human resources are the main key that must be considered with all their needs. As the main key, human resources will determine the success of implementing institutional activities. Therefore, the success or failure of an organization or institution will be determined by its human factor, including its temporary staff, in achieving its goals. An honorary worker who has high and good performance (work or work produced) can support the achievement of the goals and targets set by the agency. Performance is the result of work in quality and quantity achieved by a person in carrying out their duties in accordance with the responsibilities given to them (Mangkunegara, 2001). Honorary workers can work well if they have high performance so they can produce good work as well. With the high performance of honorary workers, it is hoped that organizational goals can be achieved.

As a form of appreciation for handing over and giving all the performance results of honorary workers to agencies, agencies provide compensation as a source of income for the honorary workers concerned. Compensation will always be related to the quantity, quality and benefits of services provided by honorary workers for the agency where they work. Providing compensation to honorary staff will affect how much organizational goals can be achieved, and can even affect the survival of the agency. social position in society.

As an office that pays attention to the performance, discipline and loyalty of its honorary staff, it is appropriate that compensation be given to honorary staff to further motivate and encourage the performance of honorary staff so they can work professionally. This is done to develop office activities so that they run according to expectations, and of course this compensation develops the competence of honorary workers and also fulfills the needs of honorary workers. This also shows that the organization pays attention to its honorary workers.

Compensation is one of the main factors in staffing. The superior's policies have a lot to do with considerations for determining compensation for honorary workers. The level of compensation for honorary workers is closely related to the level of education, level of position, and years of service for honorary workers. Therefore, in determining compensation for honorary workers, it is necessary to be based on performance appraisal, condition of honorary workers, level of education, position, and years of service for honorary workers. This compensation will be used by the honorary workers to meet their daily needs. The amount of this compensation reflects the status, recognition and level of fulfillment of the needs enjoyed by temporary workers. If the remuneration received by honorary workers is greater, it means that their position is getting higher, their status is getting better, and they are enjoying more fulfillment of their needs. Thus the performance is getting better. Therein lies the importance of compensation for honorary workers as a seller of labor (physical and mental).the importance of compensation for honorary workers greatly influences their behavior and performance. the higher the compensation received by temporary workers from the company, the welfare increases. this motivates temporary workers to carry out the job responsibilities given and likewise the compensation received is low, so the welfare of honorary workers is reduced and results in decreased morale at work so that this causes losses to agencies and these agencies are not achieved properly.the importance of compensation as an indicator of satisfaction at work is difficult to assess because the views of honorary workers regarding money or direct rewards

seem to be very subjective and perhaps something that is very typical in the industry, but basically there are allegations, injustice, in giving wages or salaries, is a source of dissatisfaction with honorary workers towards compensation which in the end can lead to disputes and is very low from the honorary workers themselves.

This compensation program will be used by the honorary workers to fulfill their daily needs. The amount of this compensation reflects the status, recognition and level of fulfillment of the needs enjoyed by temporary workers. If the remuneration received by honorary workers is greater, it means that their position is getting higher, their status is getting better, and they are enjoying more fulfillment of their needs. Thus the motivation and performance is getting better. article PP 99 Paragraph 1 of Law No. 13 of 2003 reads "Every worker/ laborer and their family has the right to obtain social security for workers", as well as Law No. 2/92 article 4 Paragraph 1 "companies that employ 10 people or more or pay wages of at least IDR 1,000,000 (one million rupiah) a month, it is obligatory to include its workforce in the Social Security program:

1. Overtime Wages;

- a. Law No.1/1951 article 10 paragraph 1, Jo-Kepmenaker No.60B/1998 Article 3, Jo-Kepmenaker No.72/1984
- b. Kepmenaker No.102/2004

2. Rest and Holiday/Leave

- a. Work break, ½ hour after work 4 hours work (article 79 paragraph 2 Law 13/2003).
- b. Weekly rest, 1 day after 6 days work.
- c. Annual rest, 12 days after 12 months of work.
- d. Permission to leave work outside the annual break (Article 93 Paragraph 4 Law No.13/2003): Married workers (3 days), children of circumcision workers (2 days), children of workers are baptized (2 days), children of married workers (2 days) family members died (2 days) the worker's wife gave birth (2 days), as well as other workers who died, namely 1 day (not husband/wife, parents/in-laws, children/son-in-law)

3. Menstrual leave for female workers who experience pain during menstruation, menstruation on the 1st and 2nd day (Article 93 Paragraph 2:b, Law No.13/2003). 1½ months postpartum (total:3 months)

4. Wages while sick (article 93 paragraph 3 of Law No.13/2003).

- a. First 4 months : 100%
- b. Second 4 months: 75%
- c. Third 4 months : 50%
- d. Next : 25% before layoffs

5. Holiday Allowance (THR), namely Kepmenaker No.4/94 namely:

- a. Working Period > 1 year: 1 month salary,
- b. Working Period < 1 year but > probationary period (3 months), namely by calculating "N months divided by 12 months multiplied by a month's wage above or equal to the UMR/UMK".

6. In terms of wage components consisting of basic wages and fixed allowances, the amount of basic wages is at least 75% (seventy five percent) of the total basic wages and fixed allowances (Article 94 Law No.13 of 2003)

7. Severance pay (Article 156 paragraph 2,3,4, Law No.13/2003) reward for length of service and compensation for layoffs at the company.

In this study, a preliminary survey was conducted with 40 respondents regarding the effect of compensation on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency, obtained the following data:

No	Question	Yes		No	
		Amount	%	Amount	%
1	The salary you receive is in accordance with the work you do	20	50%	20	50%
2	The salary given is decent/reasonable	14	35%	26	65%
3	The official travel money you receive is very satisfying	15	37,5%	25	62,5%
	The number of the average percentage of respondents		40,8%		59,2%

From the preliminary research, it can be seen that there is 59.2% dissatisfaction with honorary staff regarding the compensation provided by the agency. Therefore, to improve the performance of honorary workers, the leadership must provide proper compensation to the honorary workers. compensation does not only benefit honorary workers, but also is no less important in increasing motivation, sense of responsibility and performance of honorary workers so that the achievement of company goals will be maximized. nitisemito in providing compensation not only benefits honorary workers, but is also no less important in improving the performance of honorary workers so that the achievement of company goals will be maximized.

Motivation can be seen as a change in energy within a person which is marked by the emergence of a feeling, and is preceded by a response to a goal. Motivation is the basic impetus that moves a person or the desire to devote all energy because of a goal. As stated by Mangkunegara (2009:61) motivation is a condition or energy that drives self-directed honorary workers to achieve organizational goals. The positive mental attitude of contract workers towards work situations strengthens their work motivation to achieve maximum performance. Three elements are the key to motivation, namely effort, organizational goals, and needs. So motivation in this case is actually a response to an action. Motivation arises from within humans because of encouragement by the existence of an element of a goal. This goal concerns the matter of need, it can be said that there will be no motivation if there is no felt need.

Therefore, in order to achieve the performance expected by the agency, motivation for honorary workers is needed. With the motivation of organizational goals can be achieved as well as achieved personal goals. Giving motivation to someone is a chain that starts from needs, creates desires, creates actions, and produces decisions. Of the various stages of providing motivation, the main factors are needs and behavior direction. Giving motivation must be directed to the achievement of organizational goals. Only with clarity of purpose can all personnel involved in the organization easily understand and implement it. Therefore, compensation must always be accompanied by motivation.

In addition to compensation and motivation, other factors that can affect the performance of contract workers are responsibilities at work. In the current situation, the level of responsibility for work varies from one honorary worker to another. honorary workers who are responsible for their existence as workers will be aware of and carry out their duties and obligations with pleasure. honorary workers who have low responsibility will not be able to achieve high performance. according to Friedrich August von Hayek, he put forward his idea that the term responsibility is generally used to cover responsibility itself. Meanwhile, responsibility and freedom are two things that cannot be separated. Because someone who can be responsible for his actions and can be held accountable for all his actions is only someone who can make a decision and is able to act freely or without any pressure from various parties.

Data from the results of research by researchers indicate that the provision of compensation has not been effective, this can be seen from the number of honorary workers who still feel that the compensation received has not been appropriate. When compensation goes smoothly and in accordance with the plan, then every honorary worker will carry out all tasks with high enthusiasm and responsibility. Likewise, the responsibility of honorary workers towards work is still considered low, which can be seen from the large number of abandoned jobs that are not completed on time. The motivation of honorary workers is also considered low, which can be seen from the fact that there are still many honorary workers who arrive late and leave before their scheduled return.

Responsibility

Responsibility is an important moral value in social life. Responsibility is also a manifestation of awareness of obligations. According to Musmulyadi (2016), responsibility is a person's belief and ability to carry out assigned duties and obligations according to ability. Sukiati (1993) defines responsibility as a decision to accept an obligation, to something outside himself or to himself and has the freedom to determine his attitude and choice and bear the consequences of that attitude and choice. Timpe (2000), revealed that responsibility is one of the most important factors for an individual in achieving high productivity in organizations based on technology and trust (trust) is the foundation of a relationship. A relationship between two or more parties will occur if each trusts each other.

Performance

According to the Government Regulation of the Republic of Indonesia Number 48 of 2005 in Diantari (2013: 51) states that honorary workers are "A person who is appointed by a staffing official or other official in the government to carry out certain tasks in government agencies or whose income becomes a burden on the Revenue and Expenditure Budget. State or Regional Revenue and Expenditure Budget. Indonesia is a rule of law country, so all government actions must be based on and regulated by law. -Law Number 5 of 2014 concerning State Civil Apparatus and Government Regulation Number 48 of 2005 concerning Appointment of Honorary Workers to become Civil Servants.

Research Hypothesis

Based on the description above, the hypothesis of this study is:

From the results of the theoretical study, the authors formulated the hypothesis in this study as follows:

1. Compensation has a positive and significant effect on work motivation of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency.
2. Compensation has a positive and significant effect on the Sense of Responsibility for honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency
3. Compensation has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency.
4. Work motivation has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency.
5. Sense of Responsibility has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency.
6. Compensation has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency through Work Motivation.
7. Compensation has a positive and significant effect on the performance of honorary workers at the Regional Revenue and Financial Management Agency of North Luwu Regency through a sense of responsibility.

RESEARCH RESULTS

Path Analysis

This analysis uses path analysis (path analysis). This is inseparable from the purpose of this study, namely to see direct and indirect effects through mediating variables where in this study the mediating variables are Work Motivation and Sense of Responsibility. Path analysis is an extension of multiple linear regression and allows analysis of more complex models. The formulation of the path analysis (path analysis) of this research is:

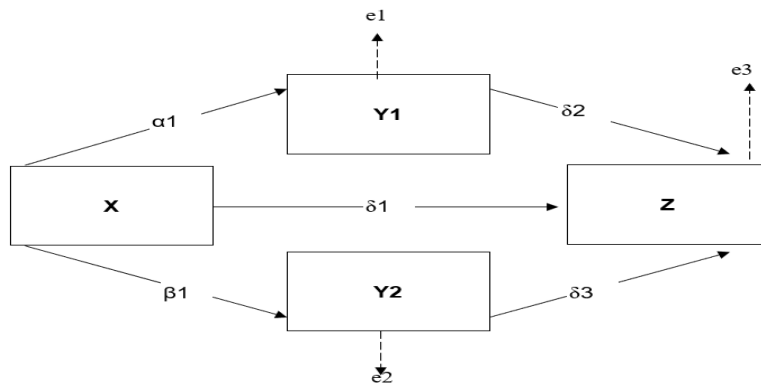
$$Y1 = \alpha1X + e1$$

$$Y2 = \beta1X + e2$$

$$Z = \delta1X + \delta2Y1 + \delta3Y2 + e3$$

Where:

Y1	= Work Motivation
Y2	= Sense of Responsibility
Z	= Honorary Performance
X	= Compensation
$\alpha1, \beta1, \delta1, \delta2, \delta3$	= Regression Path Coefficient
e1 and e2	= Error or interfering variable



Gambar 3.1
Digram Jalur

The purpose of path analysis is to take into account direct and indirect effects, based on the results of the regression analysis conclusions can be drawn as a whole.

Table 4.1
Hypothesis Test Results

Variabel Inde- pendent	Variabel De- pendent	Variabel Inter- vening	Signifikansi
Compensation	Work motivation	-	0,000
	Responsibility	-	0,000
	Performance	-	0,047
Work motivation	Performance	-	0,007
Responsibility	Performance	-	0,000
Compensation	Performance	Work motivation	0,047
		Responsibility	0,000

Data Source: Processed data, 2023

Based on the results of the hypothesis test table, the results of the hypothesis testing are obtained as follows:

H1 : H1 : Compensation has a positive and significant effect on work motivation

Based on the results of data processing it is known that the value of the compensation path coefficient on work motivation is 0.495 (positive), with a significance of less than 0.05 ($0.000 < 0.05$), so it can be concluded that H1 in this study is acceptable. That is, compensation has a positive and significant effect on work motivation.

H2: Compensation has a positive and significant effect on the sense of responsibility

Based on the results of data processing it is known that the path coefficient value of compensation for a sense of responsibility is 0.514 (positive), with a significance of less than 0.05 ($0.000 < 0.05$), so it can be concluded that H2 in this study is acceptable. That is, compensation has a positive and significant effect on the sense of responsibility.

H3: Compensation has a positive and significant effect on Honorary Worker Performance

Based on the results of data processing it is known that the coefficient of compensation path to Honorary Worker Performance is 0.169 (positive), with a significance of less than 0.05 ($0.047 < 0.05$), so it can be concluded that H3 in this study is acceptable. This means that compensation has a positive and significant effect on the performance of honorary workers.

H4: Work motivation has a positive and significant effect on the performance of honorary workers

Based on the data processing results it is known that the path coefficient value of work motivation on Honorary Worker Performance is 0.248 (positive), with a significance of less than 0.05 ($0.007 < 0.05$), so it can be concluded that H4 in this study is acceptable. This means that work motivation has a positive and significant effect on the performance of Honorary Workers.

H5: Sense of Responsibility has a positive and significant effect on the Performance of Honorary Workers

Based on the results of data processing it is known that the coefficient of compensation path to Honorary Worker Performance is 0.389 (positive), with a significance of less than 0.05 ($0.000 < 0.05$), so it can be concluded that H5 in this study is acceptable. This means that the sense of responsibility has a positive and significant effect on the performance of honorary workers.

Furthermore, testing the mediation hypothesis or indirect influence on hypotheses 6 and 7 can be carried out with a procedure developed by Sobel and known as the Sobel Test. The Sobel test is carried out by testing the strength of the indirect influence X to Y via M. The indirect effect of X to Y via M is calculated by multiplying the path X – M (a) by the path M – Y (b) or the path ab. So the coefficient $ab = (c' - c)$, where c is the effect of x on Y without controlling M, while c' is the coefficient of the effect of X on Y after controlling M. The standard error coefficients a and b are written in Sa and Sb and the magnitude of the standard error indirect is Sat.

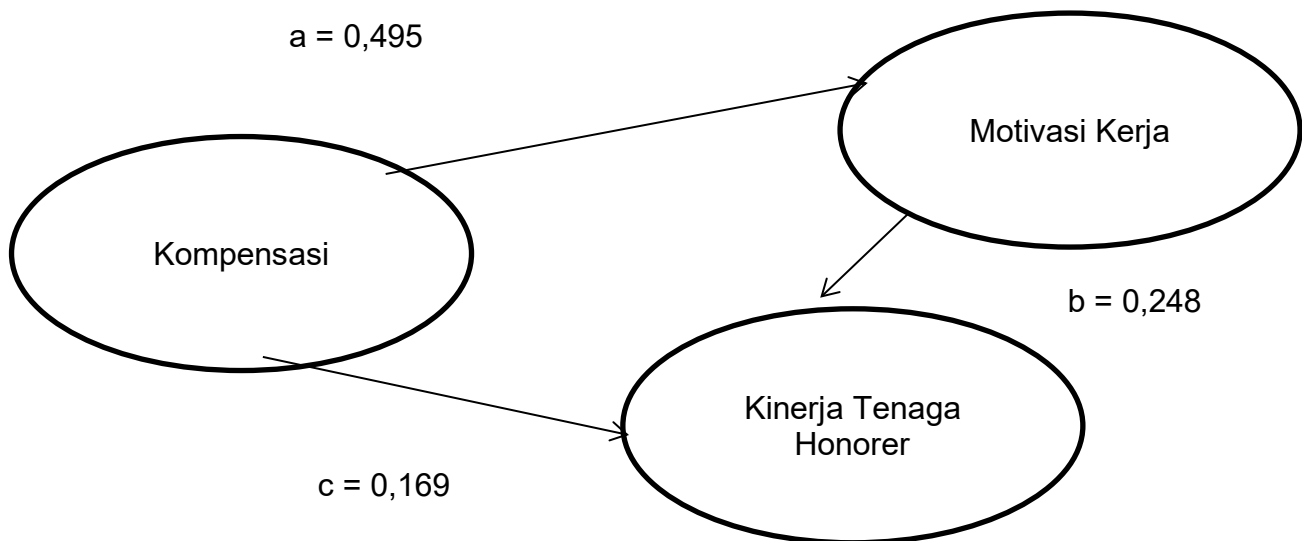
The test results regarding the indirect effect are shown in the following table:

Table 4.2
Indirect Effect Test Results

Path Coefficient	<i>Standardized Coefficient Beta</i>	<i>Std Error</i>
X1 ke Y2	0,234	0,047
Y2 ke Y1	0,388	0,15
X1 ke Y2 ke Y1	$0,234 \times 0,388 = 0,090$	-
X2 ke Y2	0,283	0,098
X2 ke Y2 ke Y1	$0,283 \times 0,388 = 0,109$	-

H6: Compensation has a positive and significant effect on the Performance of Honorary Workers through a Sense of Responsibility

Testing the mediation hypothesis or indirect influence on hypothesis 6 can be carried out with a procedure developed by Sobel and known as the (Sobel Test)



**Indirect Effect of Compensation
On the Performance of Honorary Employees Through Work Motivation**

the results of the path test regarding Compensation for Honorary Worker Performance through work motivation, the magnitude of the indirect effect is 0.122 (0.495×0.248). It can be said that the magnitude of the indirect effect of Compensation on the Performance of Honorary Workers through work motivation at the Regional Revenue and Financial Management Agency of North Luwu Regency is 0.122 or 12.2%.

Then to find out whether work motivation can mediate Compensation for the Performance of Honorary Workers, a Sobel Test calculation is carried out, which can be presented in the table, namely

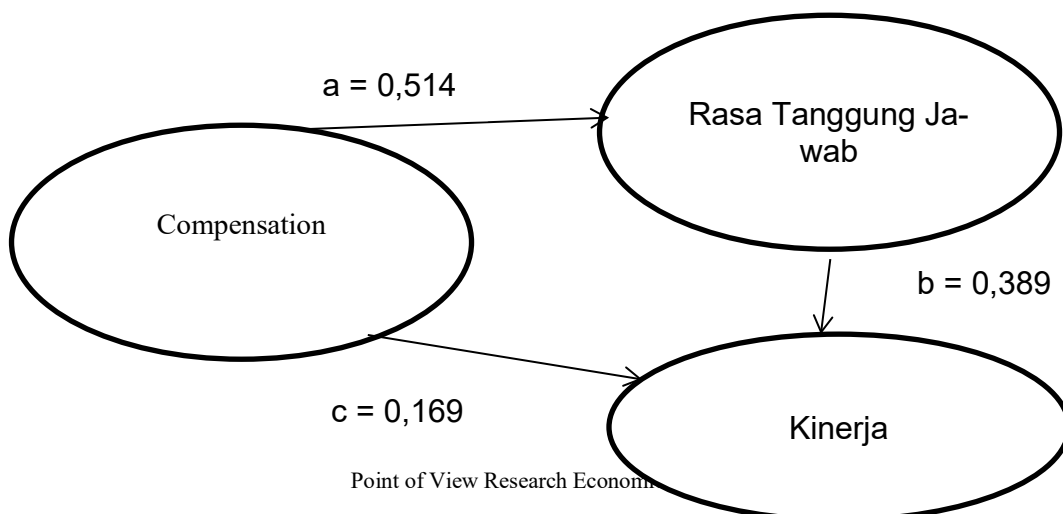
Table
Calculation results of the Sobel Test Statistical Effect of Compensation
On the Performance of Honorary Workers Through Work Motivation

Input:		Test statistic:	Std. Error:	p-value:
a	0.495	Sobel test:	1.98107518	0.06196635
b	0.248	Aroian test:	1.96914307	0.06234184
s _a	0.056	Goodman test:	1.99322687	0.06158857
s _b	0.122	Reset all	Calculate	

Namely the results of the calculation of the mediation test of the effect of Compensation on the Performance of Honorary Workers through work motivation. Where after calculating the Sobel statistical test, the sig value is obtained. $0.047 < 0.05$. It can be said that Compensation has a positive and significant effect on the Performance of Honorary Workers through work motivation at the North Luwu Regional Financial Management Agency, the implication in this study is that empirical findings are obtained that the Compensation process must be further improved in order to increase the Performance of Honorary Workers through work motivation, namely by the leader must provide several bonuses to the honorary so that the performance results can be of higher quality.

H7: Compensation has a positive and significant effect on the Performance of Honorary Workers through a Sense of Responsibility

Testing the mediation hypothesis or indirect influence on hypothesis 7 can be carried out with a procedure developed by Sobel and known as the Sobel Test. Based on the table, namely the results of the path test, which is processed with SPSS, an image of the path test will first be presented which can be seen in the figure, namely:



Picture

Indirect Effect of Compensation on the Performance of Honorary Staff through a Sense of Responsibility

Namely the results of the path test regarding compensation for Employee Honorary Performance through a sense of responsibility, the magnitude of the indirect effect is 0.199 (0.514×0.389). It can be said that the magnitude of the indirect effect of compensation on the Performance of Honorary Workers through a Sense of Responsibility at the Regional Revenue and Financial Management Agency of North Luwu Regency is 0.199 or 19.9%.

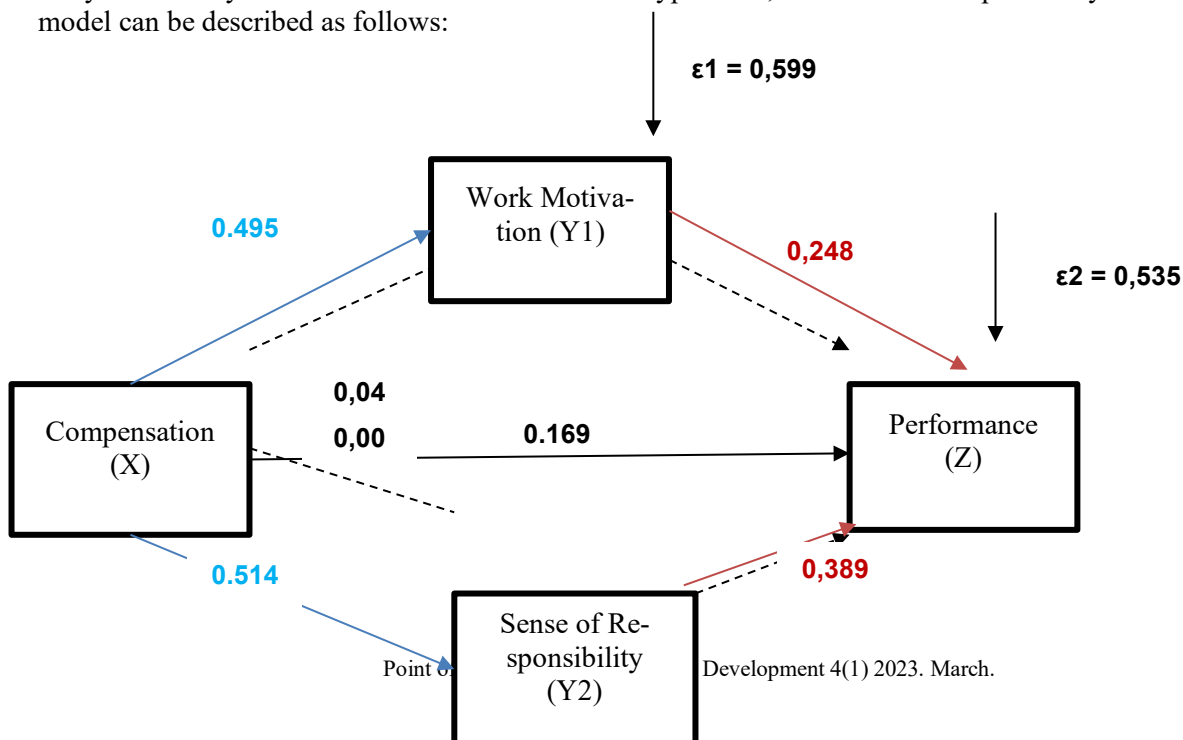
Then to find out whether the Sense of Responsibility can mediate Compensation for the Performance of Honorary Workers, the Sobel Test calculation is carried out, which can be presented in the table, namely:

Table

Results of Sobel Test Statistical Calculations Effect of Compensation on the Performance of Honorary Employees Through Motivation

Input:		Test statistic:	Std. Error:	p-value:
a	0.514	Sobel test:	2.93148169	0.00337349
b	0.389	Aroian test:	2.91646667	0.00354021
s _a	0.055	Goodman test:	2.94673103	0.00321152
s _b	0.126	Reset all	Calculate	

Namely the results of the calculation of the mediation test of the effect of compensation on the Performance of Honorary Workers through a Sense of Responsibility. Where after calculating the Sobel statistical test, the sig value is obtained. $0.003 < 0.05$. It can be said that compensation has a positive and significant effect on the Performance of Honorary Workers through a Sense of Responsibility at the Financial and Regional Revenue Management Agency of North Luwu Regency. Answer the employee so that the performance results of Honorary Staff always increase. From the results of the hypothesis, the results of the path analysis test with the full model can be described as follows:



Full Path Analysis Result Method

2 Research Method

A research is carried out as a form of investigation or investigative process of a problem in a research object, with appropriate scientific procedures in order to produce accurate conclusions and be able to answer the problems faced. The research design used is the research design using an explanatory survey method which requires the translation of variables into indicators that can be measured using quantitative methods so that they can use a hypothesis testing model. The problem to be studied is related to the influence between variables mediated by an intervening variable, so path analysis is used. This analysis is used to analyze the effect of compensation variables on the performance of honorary workers at the Regional Revenue and Financial Management Board of North Luwu Regency which is mediated by the variables of work motivation and sense of responsibility. This research approach is a quantitative descriptive approach, namely to obtain a complete picture of the variables studied. The observed variable is the effect of compensation on the performance of honorary workers through work motivation and a sense of responsibility at the Regional Revenue and Financial Management Agency of North Luwu Regency.

3 Result and Discussion

The Influence of Compensation on Work Motivation in Honorary Staff of the Regional Revenue and Financial Management Agency of North Luwu Regency.

From the results of testing the first hypothesis, it shows that the work motivation of honorary employees is strongly influenced by the salary at the Regional Revenue and Financial Management Agency of North Luwu Regency. This shows that the higher the sensation of high wages, the higher the work motivation of honorary employees, and vice versa, if the expenditure is low, the work motivation of honorary employees will also decrease. Compensation is defined as anything that is considered as a reward or equivalent. By giving offerings can attract, hold and motivate the work of employees. As for the relationship between compensation and work motivation, namely, the existence of compensation as remuneration (rewards) for the performance that has been carried out by employees can trigger employee motivation to achieve compensation as a need to be achieved. Employees will be motivated to achieve goals that have never been achieved. Every individual will feel proud when they sacrifice their time, energy, thoughts and volunteers to receive an award. By itself employees will be more motivated and motivated to comply with regulations and be more responsible for their work. Motivation itself encourages from within to carry out activities for the sake of a goal. Compensation as a stimulus to increase employee motivation at work.

The purpose of compensation is to be able to improve employee performance and a form of appreciation is shown in order to retain employees. Work motivation is defined as a skill in directing employees and organizations to want to work successfully, so that the wishes of employees are achieved as well as achieving organizational goals and experiences. the desire of temporary employees to meet needs can motivate someone to do something, including to do work or work. Giving is very important for honorary employees, because the size of the compensation is a measure of work performance for honorary employees, so if the compensation system provided by the agency is fair enough for honorary employees, it will encourage employees to do their job better and be more responsible for each agency mandate. The goals carried out by other agencies are to reward employee performance, ensure fairness among employees, retain employees, obtain higher quality employees, and the system must be able to motivate employees who have temporary staff.

In an organization or agency, employees are assets that are very useful for the benefit of management in carrying out the operationalization and activities of the agency. Employees as human resources must be considered in various aspects because without the presence of human resources it is impossible for the wheels of the organization/agency to run smoothly. Human resources play an important role in achieving agency goals. With regard to compensation Hasibuan (2006:118) states compensation is: all income in the form of money, goods directly or indirectly received by employees in return for services provided to agencies. More Sikula Andrew J. translated by A.A. Anwar Prabu Mangkunegara (2005:83), says compensation is the provision of wages which are rewards, payments for services that have been provided by employees. Money is a strong factor in motivating employees to work. But consistency of income, security and workforce are just as important. The difficulty lies in balancing individual needs in order to produce good performance. The reward or compensation process is an interweaving of various compact sub-processes with the aim of providing remuneration to employees for carrying out work and to motivate them to achieve the desired level of achievement. Providing employee motivation is a process of activities carried out by superiors in an organization to obtain optimal results for the employees themselves in carrying out work towards achieving a goal.

Influence Compensation on the Sense of Responsibility of Honorary Workers at the Regional Revenue and Financial Management Agency of North Luwu Regency

From the results of testing the second hypothesis, it shows that the sense of responsibility is greatly influenced by compensation to the Regional Revenue and Financial Management Board of North Luwu Regency, i. sense of responsibility then compensation will also be reduced. Compensation is an important function in human resource management (HRM). Because compensation is one of the most sensitive aspects in the employment relationship. Cases that occur in employment relations contain issues of compensation and related aspects such as benefits, compensation increases, compensation structures, and compensation scales. In practice, there are still many agencies that do not properly understand the compensation system. The compensation system helps in providing reinforcement of the organization's key values and facilitates the achievement of organizational goals. With the compensation makes employees have a sense of responsibility towards the agency. responsibility according to Hasibuan (2014: 70) Responsibility is the obligation to carry out all obligations or tasks assigned to him as a result of the authority received or possessed. Yusuf (2017:79) is responsible for work. Influence Responsibility is something that is very urgent in a person's life. Every worker is obliged to be responsible to his superiors and that the responsibility of a job is an obligation that must be carried out in every individual. Responsibility is the ability of an honorary employee to complete the work assigned to him as well as possible and on time by being brave enough to take risks for the decisions he makes.

The element of responsibility consists of the following sub-elements: always completing tasks as well as possible and on time, always being at their place of duty under all circumstances, always prioritizing the interests of the agency over self, other people, or group interests, never tries to pass on the mistakes he makes to other people, dares to take risks from the decisions he takes or actions he takes, always keeps and/or maintains as well as possible the assets belonging to the State entrusted to him. Next are the implications of compensation for the sense of responsibility of temporary employees with indicators of always completing tasks as well as possible and on time, it can indeed be seen, the workings of honorary employees have responsibilities along with the provision of compensation, the greater the amount of compensation given then the responsibilities are even greater. Every honorary employee who has a great sense of responsibility, will give birth to a sense of belonging to the organization so that it has an indirect impact on increasing employee work productivity. this shows that the provision of compensation to honorary financial management employees is very good in increasing their sense of responsibility because apart from being motivated, the sense of belonging will increase thereby triggering increased productivity which will have an impact on the success of the organization in achieving predetermined targets. this is also in line with Sukmawati & Massie (2015) i Compensation aims to provide stimulation and motivation to employees to work well and full of responsibility, in this case by

providing compensation in the form of both financial compensation and non-financial compensation. it is expected that employees can carry out their work by always being at their place of duty under all circumstances. This is also in line with DI Febrianti, (2022) Pramana & Rasmini (2016). Where compensation is given in order to increase employees' sense of responsibility is a very appropriate step considering Employees will show more responsibility when given compensation so that the purpose of providing compensation benefits can be carried out properly. based on the results of the descriptive analysis, it was found that the indicator that had the lowest effect on the compensation variable was the variable allowance indicator. compensation. This guarantee is a guide for employees to carry out activities safely and comfortably as in compensation theory which aims to motivate employees to increase productivity or achieve high levels of performance. With a compensation program that feels fair, employees will feel satisfied and as a result they will certainly be motivated to improve their performance and work with a full sense of responsibility.

Influence Compensation on the Performance of Honorary Employees at the Regional Revenue and Financial Management Agency of North Luwu Regency.

From the results of testing the third hypothesis, it shows that the performance of honorary workers is greatly influenced by the compensation of the Financial and Revenue Management Agency for the North Luwu district, this case shows that the higher the compensation, the higher the performance of honorary workers, and vice versa, if the compensation is low, the performance will be higher. temporary staff will also be low. Compensation is a reward to be given to employees for their services in carrying out their work and responsibilities. The purpose of the organization in providing compensation is to create awareness in working between employees so that they can work together. The agency also hopes that with compensation, employees can perform and produce better work so as to produce good performance. in addition, the provision of compensation aims to help honorary workers fulfill their daily needs, as well as increase the work motivation of honorary workers in completing the tasks they are responsible for. Compensation is an important thing that should be given by the agency to honorary workers properly, both financial and non-financial compensation. Honorary workers need compensation such as bonuses, benefits, a comfortable work environment, and work that can demonstrate ability so that honorary workers can give their best performance to agencies. Important factors for improving the performance of temporary workers by providing compensation, can be in the form of salary, incentives, bonuses, benefits, work and work environment. The amount of compensation can affect the level of performance of honorary workers. The greater the compensation received, the honorary staff will be more active in working.

The Influence of Work Motivation on the Performance of Honorary Workers at the Regional Revenue and Financial Management Board of North Luwu Regency.

From the results of testing the fourth hypothesis, it shows that the performance of honorary workers is greatly influenced by work motivation in the Regional Revenue and Financial Management Board of North Luwu Regency, this case shows that the higher the work motivation, the higher the performance of honorary workers, and vice versa if it is low motivation to work using the performance of temporary workers is low. each organization aims to achieve its goals by using the human resources that are owned by the agency itself, the goal of each human resource within the institution must be maintained so that it is in line with the agency's objectives to improve the performance of an agency. Human resources within the organization must have the ability and knowledge to improve performance in the agency. Agencies need human resources who have strong work motivation. Performance of honorary workers is very much determined by the quality of humans who have work motivation. Work motivation is an encouragement from the voluntary attitude of temporary workers to achieve a goal. Motivation will be formed because of the need for and a sense of responsibility for the work that must be done. motivation will appear as achieving goals, strength to achieve goals, related to the work environment. Motivation is a guideline to provide encouragement to honorary workers, therefore motivation is often interpreted as driving one's behavior. The purpose of giving motivation in an institution is to create, improve, and maintain things that are good for the institution, so that when honorary workers work with high motivation, the goals of the institution will be achieved. Meanwhile, if the level of motivation of honorary workers is low, it

will be difficult for agencies to achieve the expected goals. Therefore motivation is very important to be applied to every honorary worker so that they want to work diligently and enthusiastically to achieve optimal results.

The Effect of a Sense of Responsibility on the Performance of Honorary Workers at the Regional Revenue and Financial Management Board of North Luwu Regency.

From the results of testing the fifth hypothesis, it shows that the performance of honorary workers is greatly influenced by a sense of responsibility to the Regional Revenue and Financial Management Board of North Luwu Regency, this case shows that the higher the sense of responsibility, the higher the performance of honorary workers, and vice versa if lower the sense of responsibility for the low performance of temporary workers. There is a sense of responsibility that arises from feeling that temporary workers are trusted and valued for their presence in the institution when given the opportunity to be involved in the decision-making process. Achieving success and success will direct employees to greater responsibility.

Human resources require individuals who are always qualified, highly dedicated, and professional so that they are able to make a meaningful contribution to organizations/agencies. In carrying out the main tasks, responsibilities, authority in the field of activity, human resources from the top level down to the lower level employees, supporting factors are needed including responsibility, motivation and compensation to improve the work performance of temporary workers. One of the things related to the need for self-actualization in the world of work is responsibility. Responsibility is the state of having to bear everything. So that being responsible according to the general Indonesian dictionary is obliged to bear, bear responsibility, bear everything, or give responsibility and bear the consequences. Responsibility is human awareness of his intentional or unintentional behavior or actions. Responsibility also means acting as an embodiment of awareness of one's obligations.

According to Hariandja (2002) agencies must really evaluate and review every task and responsibility given to honorary workers. This is because changes often make a job description ineffective. Therefore, giving trust to individual employees in agencies must be designed so that these individuals are able to be responsible for work that is in line with organizational expectations. Based on PP No. 10 of 1979, responsibility is the ability to complete the work assigned to it as well as possible and on time and dare to take risks for the decisions they make. This study shows that the responsibility factor has a significant effect on improving the performance of honorary workers.

The Influence of Compensation on the Performance of Honorary Workers in the Regional Revenue and Financial Management Board of North Luwu Regency through Work Motivation.

From the results of testing the sixth hypothesis that the performance of honorary workers is greatly influenced by compensation through the work motivation of the Finance and Regional Income Board of North Luwu Regency, this shows that the higher the compensation, the more work motivation will increase which will impact on performance. Human resources for an agency is an important pillar. It is undeniable that the development of an agency is greatly influenced by the performance of its human resources. Every agency certainly has a desire for good human resource performance and is able to compete globally. Good performance will be created with a harmonious relationship and a very pleasant working atmosphere.

According to Handoko (2010: 193), factors that will influence the creation of good performance are motivation and compensation systems. The motivational factor can certainly affect the performance given by human resources to agencies. The encouragement that arises as a result of work motivation will certainly create a harmonious relationship between honorary workers and agencies. In addition, compensation is another factor in improving the performance of temporary workers. Compensation, motivation, and performance are very important elements in a human resource management process. The performance of honorary workers that appears in the output they produce is a reflection of how big or strong the compensation and motivation is that

person (Suparyadi, 2014: 293). One of the functions of compensation is that it can be a motivating factor for employees to work better. To obtain good compensation and it is hoped that temporary workers will work better. Compensation given to honorary workers affects the level of satisfaction and work motivation as well as work results. This opinion is in accordance with the opinion of Veitzhal (2005: 357-358) if compensation is managed properly, compensation will help agencies to achieve goals, maintain and look after employees properly or employees will be motivated to work. On the other hand, without adequate compensation, existing employees may not use all their efforts for organizational goals because there is a gap or conflict between a reality and the encouragement that exists within (Abraham Maslow in Veitzhal, 2006: 458), and it is very likely to leave the agency. and to put it back is not easy.

The performance of honorary workers is the result of both quality and quantity work produced by honorary workers or the real behavior displayed in accordance with the responsibilities given to them (Murty and Hudiwinarsih, 2012). Performance is also the result of work produced or donated by an honorary employee related to the duties and responsibilities of the agency. With the good performance of honorary workers, it is hoped that the agency will be able to compete with other agencies so that it can be recognized that the agency has quality performance. The performance of honorary workers can be improved through increased compensation and work motivation, because with the compensation given by agencies to honorary workers, the spirit, willingness and thoroughness of honorary workers when working will be more maximal, focused and disciplined (Agiel Puji Damayanti, et al, 2013) .

Compensation is necessary to maintain honorary workers with a decent standard of living, but compensation also provides a tangible measure of individual value to agencies. Compensation is a strategic human resource function that has a significant impact on other human resource functions (Murty and Hudiwinarsih, 2012). Compensation attracts the attention of employees and provides information or reminds of the importance of something that is being compensated compared to others, compensation also increases the motivation of honorary workers against performance measures, thus helping temporary workers allocate time and effort. Compensation given to employees also greatly influences the level of job satisfaction and work motivation, as well as work results (Mangkunegara, 2008:28).

The Influence of Compensation on the Performance of Honorary Workers at the Regional Revenue and Financial Management Board of North Luwu Regency through a Sense of Responsibility.

From the results of testing the seventh hypothesis, it shows that the performance of honorary workers is greatly influenced by compensation through a sense of responsibility at the Regional Revenue and Financial Management Agency of North Luwu Regency. impact on the performance of temporary workers. Compensation is a reward to be given to temporary workers for their services in carrying out their work and responsibilities. The organization's goal in providing compensation is to create awareness in working between contract workers so they can work together. The agency also hopes that with compensation, employees can perform and produce better work so as to produce good performance. In addition, the provision of compensation aims to help employees meet their daily needs, as well as increase the work motivation of honorary workers in completing the tasks they are responsible for. Important factors for improving the performance of temporary workers by providing compensation, can be in the form of salary, incentives, bonuses, benefits, work and work environment. The amount of compensation can affect the level of performance of honorary workers. The greater the compensation received, the employee will be more active in working.

Responsibility is one of the important things that we must have. With responsibility, it means that we are trusted and needed, which should be something to be proud of. Basically, responsibility is everything that must be borne by someone so that it is done properly according to its goals. Every job or position in the world of work, of course, has different responsibilities according to the needs of the agency. The more responsibility given to us, it should be interpreted as a positive thing that we are trusted and really needed by agencies, we have above average abilities. Agencies will not place higher expectations on employees who have very low

performance, but on those who do have very good potential. One thing that contract workers must understand and apply is that if other people can succeed in doing certain jobs, which we may find difficult, then we should be able to too. It comes back to our willingness to progress and develop and how well we carry out this responsibility properly. Honorary personnel who ultimately achieve success are those who always work above average and can complete challenges as well as obstacles very well, which is probably for most people to be a barrier. Responsibility is the ability to complete the work assigned as well as possible and on time and dare to take risks for the decisions they make. The attitude of responsibility at work is part of the performance of the institution. Responsibility is the attitude shown by an employee towards what has been assigned to him. Being responsible for what is delegated by the leadership will guarantee the trust of the leadership and maintain work comfort and work productivity. Responsibility is a form of individual commitment in every activity. Honorary staff who have a sense of responsibility in the agency will carry out their duties properly so that it affects the compensation given to them. Compensation is a complex and complicated matter, because it includes the basis of decency, common sense, rationality and can be accounted for and involves the emotional aspect from the perspective of the workforce. Compensation is given with the aim of providing stimulation and encouragement to the workforce to improve work performance, and production efficiency and effectiveness. Therefore, if the compensation is given correctly, honorary workers will be more fulfilled and motivated to achieve organizational goals.

4 References

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