

Analysis Of Implementation Of Compensation Strategy To Support Employee Performance Improvement (PT Doel Sumbang)

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Abstract

Doel Sumbang Company Yogyakarta Branch faces problems in implementing compensation strategies, such as insignificant base salary ratios between the lowest and highest employees, and overtime compensation that causes a decrease in productivity. The unbalanced salary difference between new and old employees, as well as the cash salary payment system that triggers jealousy, contribute to low work motivation. If these issues are not addressed immediately, they can have a negative impact on the company's productivity. Therefore, the main problem raised in this final project is the error in the implementation of compensation strategies that affect employee performance. The main purpose of this research is to find out and analyze the implementation of the company's compensation strategy towards its employees, and find out about how compensation affects employee performance in a company. This research uses descriptive analysis method. The results concluded that the compensation strategy carried out by PT Doel Sumbang Yogyakarta Branch is 2 (two), namely the total compensation strategy and the package compensation strategy. The total compensation strategy consists of basic salary, BPJS Ketenagakerjaan, and sales bonuses/incentives, and the strategy used is effective to support the improvement of employee performance, this is evidenced by the increasing number of transactions from year to year, especially from 2021 to 2023.

Keywords: Compensation, Performance, Employee



INTRODUCTION

Employees are considered valuable assets for the company. Their presence is very important because without them, the smooth running and production process of the company will not occur (Aishadella, 2023). Employees are valuable assets for a company because they are needed to carry out company activities. They play an active role in designing plans, systems, processes, and goals to be achieved. Without their participation, these activities cannot be carried out (Riniwati, 2016). Employees are individuals who provide services, either in the form of intellectual or physical contributions, and receive remuneration or compensation that has been previously determined (Hamali & SS, 2023). Based on all these definitions, it can be seen that employees are the most important company organ because they enable the Company to carry out production activities and run its business activities. The role of employees can be in the form of ideas and energy for the sustainability of the company, and are entitled to remuneration in the form of salary or compensation. Salary is a form of reward or award that is given regularly to an employee for their services and work results. Salary is often referred to as wages, both are forms of regular compensation for work performance given to an employee. The difference between salary and wages lies in the stability of the employment relationship and the period of receipt. Salary is given when the employment relationship is fairly stable, while wages are given for more temporary employment relationships. In general, salaries are paid at the end of each month, while wages are often paid daily or weekly. The basic salary given to employees usually depends on their educational background, abilities, and work experience (Moeheriono, 2014).

Salary is one of the important instruments for advancing the company's strategic goals. First, salary has a major influence on employee attitudes and behavior. Second, employee compensation is generally a significant cost to the organization and therefore requires a high level of precision in its management (Megaster, 2023). Mistakes in implementing a compensation system can potentially cause losses for the company as a provider of work and for employees as the executors of the work. Therefore, in implementing a compensation system, it is necessary to adjust it to a strategy that refers to achieving company goals (Ruky, 2001).

PT Doel Sumbang Yogyakarta branch office which is engaged in the business of procuring equipment and providing internet services, satellite dishes and cable TV to procuring fire alarms is one of the companies that operates by involving employees, namely 17 (seventeen) employees consisting of 15 (five) men and 2 (two) women. All

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employees in PT Doel Sumbang are certainly entitled to salary and compensation for the performance given as a form of reward from the Company itself.

However, based on the results of observations and informal discussions with most of the company's employees, it can be identified that in PT Doel Sumbang Yogyakarta branch there are still problems related to the implementation of compensation or salary strategies, such as the ratio between the lowest and highest basic salaries is only slightly proportional so that it does not increase employee work motivation, the amount of overtime compensation including employee meal money causes productivity and work motivation to decrease, the salaries received by new employees and old employees are only slightly proportional, sometimes new employees have higher salaries because the amount of salary also depends on the overtime hours taken by employees, causing employee performance to be irregular, and the salary system that is carried out in cash causes jealousy between employees because the thickness of the salary envelope can be seen between each employee.

Low employee work motivation in a company, if left unchecked due to errors in the implementation of employee compensation strategies, can cause the company's productivity to decline, and will automatically have a negative impact on the company's business activities (Sumarsan, 2013). Based on all the background descriptions above, the problem indicator of this final assignment is the implementation of compensation strategies to support employee performance improvement which is still wrong.

THEORETICAL FRAMEWORK

Compensation

Compensation is one of the important elements in the world of work, because it is a form of company appreciation to employees for their contributions. According to Murni Gea (2021), compensation is an appreciation given by the company to employees for their work achievements. The amount of compensation not only reflects the value of the employee's work in the eyes of the company, but also in the eyes of the community and the employee's family itself. Compensation is an important factor in attracting and retaining workers, especially in profit-oriented companies. Compensation can be financial, such as salary, bonuses, and allowances, or non-financial. Rachmad, et al. (2009), stated that although compensation is often associated with salary and wages, it also includes other forms that provide rewards to employees. Samsudin refers to compensation as all forms of rewards given because of work results (Salam, 2022), while

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Yusuf (Purnama, et al., 2023) considers compensation to include all remuneration, including bonuses and incentives. Compensation can be divided into two types, namely direct and indirect compensation. According to Hasibuan, direct compensation includes salary, wages, and incentives, where salary is a fixed reward received by employees for their contributions (Syafrizal, 2021), while wages are more flexible and depend on work results (Fauzi, 2016). Incentives are given as an award for above-standard performance (Fauziah, et al., 2016). Indirect compensation includes various benefits and facilities provided by the company, such as pension funds, health benefits, and other welfare programs (Fauziah, et al., 2016). Both types of compensation are important for maintaining employee motivation and loyalty, while meeting their needs in the long term.

The purpose of providing compensation is very broad, including job satisfaction, procurement of quality workers, to increasing stability and work discipline. Good compensation can create a stronger relationship between employees and the organization, as well as increase motivation and job satisfaction (Sudaryo, et al., 2019). One of the main goals of compensation is to attract quality workers and motivate them to work better. A fair and competitive compensation system can also increase employee stability, reduce turnover rates, and maintain higher work discipline. In addition, compensation is also an effective tool in managing relations with labor unions and complying with government regulations related to labor rights (Nurdin Batjo & Shaleh, 2018).

Various factors influence compensation policies, both external and internal factors. External factors such as labor market conditions, the economy, government regulations, and the influence of labor unions play an important role in determining the amount of compensation (Pertwi, et al., 2023). On the other hand, internal factors such as labor budgets and management decisions also determine how compensation is allocated and provided to employees. In practice, compensation is not only influenced by market conditions but also by the company's need to keep the budget under control and consider fair and equitable internal policies. This process is dynamic and requires adjustments to remain relevant and competitive in attracting and retaining quality workers.

An effective compensation strategy involves ongoing planning and evaluation. Some strategies that can be implemented include careful financial planning, employee needs surveys, periodic salary audits, and compensation adjustments based on age groups and employee needs. Puspita & Shamita (2022) suggest a total compensation strategy, which combines all benefits and incentives in one group to facilitate planning. In



addition, companies also need to benchmark employee salaries in competitor companies to maintain employee loyalty. By implementing these strategies, companies are not only able to increase employee satisfaction, but also encourage higher productivity and competitiveness.

Performance Improvement

Performance can be defined as an individual's achievement related to the tasks assigned to him. Gani explained that performance is the result of the implementation of employee work in the organization where they work. This shows how well individuals can realize the company's mission and vision that have been set in strategic planning, both in profit and non-profit organizations. As stated by Sukmawati, performance reflects an individual's contribution to the organization, including the quantity and quality of work results, task completion time, attendance, and cooperative attitude, all of which contribute to overall productivity (Lewa & Subowo, 2005). Performance, therefore, is the main indicator for assessing the success of both employees and the organization in achieving its goals. To ensure that existing resources are used effectively and efficiently in achieving company goals, measuring management performance is very important. According to Stout, performance measurement is a process that includes recording and measuring the achievement of implementing activities that are oriented towards the company's mission, the results can be in the form of products, services, or processes. Through this measurement, the organization can understand the extent to which the targets that have been set can be achieved, and reflect the philosophy and culture of the existing organization (Sari, 2019). Various performance appraisal methods are used to assess the results achieved, although companies often focus more on financial indicators to measure performance, which tends to ignore the interests of broader stakeholders (Wicaksono, 2018). Atkinson emphasized the importance of performance appraisal in management accounting by stating that an effective performance appraisal system must include performance indicators that consider the customer perspective and evaluate all aspects of activities that affect them (Satria & Achiruddin, 2017).

Performance appraisal aims to identify the strengths and weaknesses of employees, which are then evaluated to provide opportunities for development or improvement. Priansa stated that the purpose of performance appraisal is to conduct routine evaluations of employee performance, including assessments related to additional compensation and opportunities for promotion. The results of this assessment



also play a role in facilitating employee development, such as in setting career goals, determining training needs, and coordinating the development process (Difa, 2022). Therefore, proper performance appraisal not only serves to evaluate, but also to formulate development steps that support individual progress in the organization.

Compensation plays an important role in improving employee performance. When employee efforts are appreciated, they tend to optimize their performance and work enthusiasm. Fair and appropriate compensation payments can increase employee satisfaction and motivation to achieve organizational goals. According to Muljani (2002), compensation is a right that employees should receive after they have carried out their obligations to the organization, which of course has a positive impact on their performance. Victor Vroom argues that there is a mutually influential relationship between performance and compensation, where good performance will be directly proportional to the compensation received (Firmansyah, et al., 2021). Thus, a well-designed and fair compensation system can encourage employees to work harder, while dissatisfaction with compensation can have a negative impact on employee productivity and loyalty (Nugraha & Tjahjawati, 2017).

Employee

Employees are valuable assets for a company, and their existence is very important for the smooth running of the production process. Without employees, company activities cannot run effectively. Article 1 number 2 of Law Number 13 of 2003 concerning Manpower defines employees as individuals who are able to do work to produce goods and services, both for personal and community needs, both within and outside of employment relationships. Employees are a key element in a company, playing a role in designing plans, systems, processes, and goals to be achieved (Soetrisno, 2016). Therefore, employees are not only production actors, but also the main drivers in achieving company goals.

There are three types of employees in a company: first, permanent employees, namely individuals who are appointed as employees and are guaranteed their continued employment (Yuliyanti, et al., 2018). Second, contract employees, who according to Article 59 of Law Number 13 of 2003 concerning Manpower, are employees who work based on a fixed-term work agreement (PKWT) with the conditions stipulated in the law. Third, interns, namely individuals who work based on a cooperation agreement between



the company and educational institutions, usually without getting paid, but to gain experience and knowledge as part of academic interests.

The function and role of employees in the company are very important. According to Soedarjadi, employees have several responsibilities, such as carrying out work according to the instructions given, maintaining order and security in the company environment, being responsible for production results, and creating a conducive work atmosphere (Handayani, et al., 2023). Employees need to have high skills and experience to maintain responsibility, especially in public relations. One of the duties of employees is to provide solutions to problems related to the public, such as the relationship between superiors and subordinates. With adequate skills and experience, they can provide effective advice to management in dealing with various organizational problems (Komaling, et al., 2021).

RESEARCH METHOD

The methodology of this study uses a qualitative approach to understand the phenomenon from the perspective of the participants and explore deeper meanings. This approach is exploratory and descriptive, with the unit of analysis focusing on the compensation strategy at PT Doel Sumbang and its impact on employee performance, as measured by the level of product and service sales. The data sources used are a combination of primary and secondary data, where primary data is obtained through direct observation during the internship, while secondary data comes from the analysis of existing sales recap documents. The respondents in this study were 17 employees of PT Doel Sumbang, Yogyakarta Branch, who were selected because of their openness and good communication, making it easier for the author to collect the required data.

In this study, the validity test was carried out through the member checking method, which involved verification of findings by respondents, especially by Mr. Bayu, the administrative supervisor at the company. The reliability test was carried out using the dependability method, namely through repeated observations to ensure data consistency. The author made observations at two different times and obtained consistent results. In addition, the data analysis technique used was narrative analysis, which aims to interpret stories or narratives that emerge from qualitative data collected during the study.



RESULT AND DISCUSSION

This chapter discusses the findings from interviews with key informants and supporters to obtain accurate information and to confirm the answers from the informants. The interview results are compiled and discussed with references to relevant articles on the following points.

RESULT

During the internship period, data was obtained on the number of orders received from January to December for the years 2021-2023 for all products and services at PT Doel Sumbang, Yogyakarta Branch, both for the categories of security systems, internet networks, and satellite TV or parabola. The number of orders is basically categorized based on the category of products and services, as well as based on the category of types of customers who make transactions as the data that will later be attached to the attachment section of this final internship assignment. The branch manager of PT Doel Sumbang, Yogyakarta Branch, determines the company's sales target, where a minimum of 120 (one hundred and twenty) transactions each month can be said to meet the target. If the number of orders for products and services at PT Doel Sumbang, Yogyakarta Branch, such as security systems, internet networks, and satellite TV and parabola are combined and summarized over a period of 1 (one) year. The description will be shown in the table below:

Table 1. Recapitulation of Total Transactions for All Product and Service Categories Per Month

No.	Month	Year		
		2021	2022	2023
1.	January	151	157	228
2.	February	141	110	162
3.	March	133	133	169
4.	April	107	98	132
5.	May	102	104	117
6.	June	99	113	134
7.	July	96	98	121
8.	Agustus	91	94	108



9.	September	88	88	173
10.	Oktober	108	102	139
11.	November	113	131	203
12.	Desember	127	228	142
Amount		1.356	1.456	1.828

Based on the table above, it can be seen that for all product and service categories at PT Doel Sumbang Yogyakarta Branch in 2021, the largest number of orders occurred in January with 151 orders, and the smallest number occurred in September with 88 orders.

Meanwhile, if the recapitulation of the number of orders is done based on the category and year. Each number of orders for product and service categories in PT Doel Sumbang Yogyakarta Branch such as security systems, internet networks, and Satellite TV and parabola can be described in the table below:

Table 2. Recapitulation of Total Transactions by Category and Year

No.	Product and Service Category	Year		
		2021	2022	2023
1.	Security System	227	500	531
2.	Internet Network	688	647	1.047
3.	TV Satellite & Parabola	441	309	250
Total		1.356	1.456	1.828

Based on the table above, it can be seen that the highest security system orders occurred in 2023 with a total of 531 orders, and the lowest in 2021 with a total of 227 orders. The internet network had the highest order level in 2023 with a total of 1,047 orders, and the lowest in 2022 with a total of 647 orders. In addition, Satellite TV and parabola had a high number of orders in 2021 with a total of 441 orders, and the lowest in 2023 with a total of 250 orders. The cycle of ups and downs in the number of orders



for each product and service category at PT Doel Sumbang can be displayed in the form of a graph below:

Based on the presentation of all the data above, it can be seen that in the period of 2021, 2022, and 2023 there has always been an increase in the number of overall orders received by PT Doel Sumbang Yogyakarta Branch. This is evidenced by the number of orders in 2021 of 1,356, increasing in 2022 to 1,456, and increasing drastically in 2023 to 1,828. However, referring to Graph 4.1, it was found that during 2021 there was an up and down cycle every month, namely the number of orders that continued to decline from January to September, and then started to rise again until December. The same was true in 2022, referring to Graph 4.2, it was found that during 2022 there was an up and down cycle every month, and only stabilized from September to December. In 2023, referring to Graph 4.3, it was found that during 2023 there was an up and down cycle every month.

Compensation is a reward given to employees as a reward for their work. Before being given, compensation goes through several stages of the process to ensure that the reward is appropriate and fair. The compensation system aims to increase employee loyalty and encourage them to work professionally. According to Samsudin, compensation plays an important role in creating a comfortable and harmonious working atmosphere, so that employees can work without pressure. Compensation also functions as a motivator for employees to achieve higher levels of performance and get the rewards they deserve (Salam, 2022). This system must be effective even though it does not provide excessive wages (Difa, 2022).

The success of providing compensation depends not only on the amount of compensation given, but also on the principle of fairness. Every organization needs to ensure that the compensation given meets employee expectations, so that they feel satisfied and motivated to improve performance. This satisfaction plays a role in improving overall performance and helping the organization achieve its goals. According to Setyawati (2020), compensation that is well-coordinated and based on employee work results can have a positive impact on employee performance levels.

Various compensation systems have been implemented in the world of work, such as the time system, the results system, and the piecework system. The time system determines compensation based on the duration of work, while the outcome system determines rewards based on the number of units produced by the employee. The piecework system is based on the volume and duration of work completed. In addition,



there is also a performance-based compensation system that links rewards directly to work results. This performance-based compensation is able to encourage less productive employees to improve their performance, especially because the work results are measured quantitatively (Istikomaroh & Estiningrum, 2022).

Considering the performance-based compensation system, there is a close relationship between the number of transactions and compensation. The number of transactions can be considered a form of work performance, where the more transactions an employee makes, the higher the compensation they receive. This is also seen in the performance-based compensation system, where compensation is based on output or work results, which in this context is the number of transactions. Thus, the amount of compensation received by employees is highly dependent on the number of transactions they have successfully achieved, reflecting a direct relationship between the number of transactions and compensation.

Talking about the effectiveness of the compensation strategy implemented by PT Doel Sumbang, Yogyakarta Branch to support the improvement of employee performance, one of the performance measurement indicators can be used, namely the quantity or amount of work produced or in this case reflected in the recapitulation of the number of transactions of PT Doel Sumbang, Yogyakarta Branch as described in the table below:

Table 2. Number of Transactions and Compensation Strategy with Monthly Up-Down Cycle

NO	Month	Years								
		2021	Compensation Strategy	Symbol	2022	Compensation Strategy	Symbol	2023	Compensation Strategy	Symbol
1.	January	151	Compensation Total	↑	157	Compensation Total	↑	228	Compensation Total	=
2.	February	141	Compensation Total	↓	110	Compensation Package	↓	162	Compensation Total	↓
3.	March	133	Compensation Total	↓	133	Compensation Total	↑	169	Compensation Total	↑
4.	April	107	Compensation Package	↓	98	Compensation Package	↓	132	Compensation Total	↓
5.	May	102	Compensation Package	↓	104	Compensation Package	↑	117	Compensation Total	↓



6.	June	99	Compensation Package	↓	113	Compensation Package	↑	134	Compensation Total	↑
7.	July	96	Compensation Package	↓	98	Compensation Package	↓	121	Compensation Total	↓
8.	Agustus	91	Compensation Package	↓	94	Compensation Package	↓	108	Compensation Package	↓
9.	September	88	Compensation Package	↓	88	Compensation Package	↓	173	Compensation Total	↑
10.	Oktober	108	Compensation Package	↑	102	Compensation Package	↑	139	Compensation Total	↓
11.	November	113	Compensation Package	↑	131	Compensation Total	↑	203	Compensation Total	↑
12.	Desember	127	Compensation Package	↑	228	Compensation Total	↑	142	Compensation Total	↓
Total Amount				1.356	1.456	1.828				

Based on the table shown, if the number of transactions decreases below the sales target set by the Branch Manager of PT Doel Sumbang Yogyakarta, which is a minimum of 120 transactions per month, then the compensation strategy implemented is package compensation. This strategy includes basic salary, BPJS Employment, and sales bonuses/incentives given in the form of 75% cash and 25% used for free vacation programs and capacity building for employees. The goal is to improve employee performance and motivation, so that it is hoped that the number of monthly transactions can meet the sales target again. Although in the period from April to November 2021 the number of transactions experienced an up-and-down cycle, the implementation of the package compensation strategy was considered effective in maintaining performance, although external factors such as the Covid-19 pandemic also affected consumer purchasing power and reduced the number of transactions.

The increase in the number of transactions continued until December 2021, which caused a change back to the total compensation strategy. In 2022, the up-and-down cycle of transactions continued, but the package compensation strategy was still used when the trend was down. This proved effective, because after the package compensation was implemented, the number of transactions increased again, even exceeding the sales target in several months. In 2023, the package compensation strategy was only implemented in August, indicating that sales targets had been met in other months. Based on transaction recapitulation data from 2021 to 2023, a consistent increase was seen,



proving that the compensation strategy of PT Doel Sumbang Cabang Yogyakarta was effective in improving employee performance and achieving the set sales targets.

Research Implementation

CONCLUSION

Based on the discussion above, it can be concluded that PT Doel Sumbang Yogyakarta Branch implements two compensation strategies, namely total compensation strategy and package compensation strategy. The total compensation strategy includes basic salary, BPJS Ketenagakerjaan, and sales bonuses or incentives. This strategy has proven effective in improving employee performance, as reflected in the increase in the number of transactions from 2021 to 2023. The implementation of the compensation strategy is based on the number of monthly transactions and sales targets. If the sales target is achieved, the total compensation strategy is used. However, if the number of transactions decreases below the target, the package compensation strategy is implemented, which consists of basic salary and BPJS Ketenagakerjaan, while sales bonuses or incentives are only partially given, namely 75% in cash and 25% allocated for activities such as free vacations and capacity building programs as an effort to improve the company's human resources.

Recommendation

Based on the conclusions above, there are two suggestions that can be put forward. First, the evaluation of compensation strategies that only focus on the number of transactions cumulatively or in groups does not fully reflect fairness for each employee, because the responsibility for the sale of the company's products and services is charged collectively. In fact, compensation is given individually, so companies should not only use the number of transactions as a basis, but also consider individual employee factors so that the compensation strategy implemented is fairer. Second, not all employees want free vacations and capacity building programs funded by 25% of sales incentives/bonuses in the compensation package. Therefore, companies are advised to involve unions in determining compensation policies so that the strategies implemented are fairer, more efficient, and more effective for both the company and employees.



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