



Original Article

Compensation Analysis of Employee Performance at PT. PLN (Persero) Bukit Asam Power Plant Implementation Unit South Sumatra Power Plant Main Unit

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Abstract:

The purpose of this study is to look into how worker execution in the Southern Sumatra Power Age Unit, PT PLN (Persero) Bukit Asam Power Age Execution Unit, is affected by remuneration. An information assortment approach was used to collect the necessary data for this investigation using a survey that was distributed to all 120 employees who were representatives of the PT PLN (Persero) Bukit Asam Power Age Execution Unit and the Southern Sumatra Power Age Unit. With a relapse value of 0.380, information analysis using simple direct relapse demonstrates that worker execution is significantly impacted by pay. The investigation's findings have a positive effect on worker performance, demonstrating that wage increases coincide with representatives' presence at the PT PLN (Persero) Bukit Asam Execution Unit and the South Sumatra Power Age Unit.



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Keywords: Compensation, Employee Performance, PT. PLN Implementation Unit

Introduction

The Electric Power Age Implementation Unit of PT PLN Bukit Asam Sumatera Selatan (UIKSBS) conducts an implementation assessment by considering everything. This evaluation depends on the employment contract between the representative and his superiors, and the agreed Key Exhibition Marker (KPI) is subordinate (outpouring) of administration which is not entirely determined by the PLN Focal Road. The value of a representative's general presentation is derived from the magnitude of the impact of the assessment of individual ability and the impact of the assessment of individual goals. Despite the fact that the organization has tried with all its might to work according to the nature of its representatives, the usual exhibitions of its workers have not gone beyond assumptions to meet the needs of the Organization ([Agbozo et al., 2017](#)).

Table 1. Data on the Realization of Average Employee Performance at PT PLN (Persero) Bukit Asam Generation Implementation Unit for 2019-2022

No	Year	Average Performance	criteria
1	2018	282,00	Meet the Requirements
2	2019	286,65	Meet the Requirements
3	2020	295,48	Meet the Requirements
4	2021	295,75	Meet the Requirements
5	2022	292,71	Meet the Requirements

Information:

401-500 : Outstanding Achievements

301-400 : Beyond Hope

201-300 : Meeting Expectations

101-200 : Need Development

0-100 : Minimum Achievement

Source: PT PLN (Persero) UPK Bukit Asam, 2022

Based on the information in Table 1 above, it can be seen that the normal performance of UPK Bukit Asam PLN (Persero) in 2018 to 2022 has fluctuating outcomes and is not surprising. This is demonstrated by the ongoing issues that are modern peculiarities and typical of a representative exhibition that cannot go beyond assumptions. This can happen because it indicates the performance of employees who are under supervision ([Aji & Reyzak, 2021](#)).

Table 2. Realization of Electricity Production at PT PLN (Persero) Bukit Asam Generation Implementation Unit in 2018-2022

No	Year	Gross Realization (Kwh)	Realisasi Net (Kwh)
1	2018	625.070.000	542.974.858
2	2019	1.005.578.100	884.526.788
3	2020	780.253.100	683.360.320
4	2021	1.326.138.900	1.188.032.322
5	2022	1.486.659.600	1.320.364.581

Source: PT PLN (Persero) UPK Bukit Asam, 2022

The Bukit Asam Power Plant Unit (Persero) of PT PLN generates and distributes energy to the South Sumatra area, according to the statistics in Table 2 above. It was discovered that power plants varied and were affected by the productivity of PT PLN (Persero) staff at UPK Bukit Asam ([Hidayati et al., 2019](#)). Employee work performance is one of the primary issues that businesses need to be aware of. Never hesitate to improve employee productivity and recognize existing talent. Businesses must also take into consideration employee benefits, such as compensation ([Al-Omari & Okasheh, 2017](#)).

Any payment or reward resulting from a representative's labor is considered compensation ([Dessler, 2010](#)). Studying the state of compensation today is necessary since it may have an effect on performance decline ([Lubis, 2019](#)). As a result, neither the organization nor its employees' performance—in terms of quantity or quality—improved. As a result, compensation indirectly affects many benefits, such as those for the company and its employees. If an employee's performance continues to deteriorate, the company's performance will surely suffer ([Amin et al., 2017](#)).

Table 3. Realization of Bill Payment for Partner Hospital of PT PLN (Persero) Unit Implementation of Bukit Asam Resurrection

No	Invoice Date	Payoff Date	Information
1	12 January 2021	05 October 2022	RS Bill
2	16 July 2021	13 September 2022	RS Bill
3	20 January 2022	14 September 2022	RS Bill
4	11 April 2022	15 September 2022	RS Bill
5	15 June 2022	23 December 2022	RS Bill

Source: Partner Hospital, 2022

Health maintenance facilities are one kind of indirect remuneration that PT PLN (Persero) Bukit Asam Generation Implementation Unit employees get in addition to direct compensation. These are funded by the company in accordance with current regulations and are designated for the benefit of both employees and their families (Luhur, 2014). Table 3 above provides examples of late payment of hospital bills that comply with the SLA (service level agreement) on the health service contract with the partner hospital, which states that hospital bills are due 30 calendar days after the invoice document is completed (Ghozali, 2006). The partner hospital arbitrarily stopped allowing all employees and their families to get health care until the hospital bill was paid as a result of the delay in paying the payment. This means that until the partner hospital is once again subscribed, insured workers and their families must use their own funds in order to seek care at the partner hospital. The reason for the payment delay is a transitional phase brought on by changes in health service management policies or health insurance for covered workers and their families when management was formerly concentrated in the Implementing Unit (Hassan, 2022). The experiment results that used wage as a factor in employee implementation were further examined in this study. In light of the foregoing framework, specialists are invited to spearhead research named "The Effect of Wage on the Productivity of Workers at PT PLN (Persero) Bukit Asam Generation Implementation Unit South Sumatra Generation Unit."

Methods

This exploration configuration is a causal investigation with the aim of establishing a relationship between two variables, specifically employee execution and independent factor payment (Sugiyono, 2008). The survey conducted with 120 representatives of the South Sumatra Age Implementation Unit of PT PLN (Persero) Bukit Asam Age Implementation Unit was used as the main strategy for collecting important information for this exploration. An overview of the compensation elements linked to worker conduct is provided by the survey in this evaluation. In this exploration, the results of the reaction review using the Likert scale are ordinal information. You have to convert your data into intervals to perform statistical analysis. The sequential method is used (MSI). This is a scaling strategy for redesigning a typical estimation scale into a range estimation scale (Sedarmayanti & Haryanto, 2017).

Results

Validity Test Results

The validity of employee performance (Y), pay (X), and independent factors (X) has been demonstrated in this study. The goal of the validity test is to compare the r-value of PMM (Personal Product Moment) with the correlation value of the Pearson product-moment CITS (Corrected Items-Total Correlation) column entered in the data

processing results using the SPSS program. The correlation's crucial value at a significance level of (α) 5% is 93 I_{tabel} r_{tabel} *Pearson productmoment* If $r_{\text{hitung}} > (0.1793)$ then it is declared valid, while if the value $< (0.1793)$ then it is declared invalid $r_{\text{hitung}} < r_{\text{tabel}}$.

Table 4. Validity Test Results

Indicator	Product Moment Pearson's	Sig.		α	Information
X.1	0,551	0,000	<	0,05	Valid
X.2	0,681	0,000	<	0,05	Valid
X.3	0,597	0,000	<	0,05	Valid
X.4	0,684	0,000	<	0,05	Valid
X.5	0,714	0,000	<	0,05	Valid
X.6	0,647	0,000	<	0,05	Valid
X.7	0,549	0,000	<	0,05	Valid
X.8	0,736	0,000	<	0,05	Valid
X.9	0,698	0,000	<	0,05	Valid
X.10	0,514	0,000	<	0,05	Valid
Y.1	0,504	0,000	<	0,05	Valid
Y.2	0,550	0,000	<	0,05	Valid
Y.3	0,674	0,000	<	0,05	Valid
Y.4	0,598	0,000	<	0,05	Valid
Y.5	0,691	0,000	<	0,05	Valid
Y.6	0,706	0,000	<	0,05	Valid
Y.7	0,741	0,000	<	0,05	Valid
Y.8	0,704	0,000	<	0,05	Valid
Y.9	0,583	0,000	<	0,05	Valid
Y.10	0,660	0,000	<	0,05	Valid

Data Source: Processed from Questionnaire, 2023

Looking at the consequences of the legitimacy test in Table 1 it is known that each pointer (thing) for each variable of salary, workplace, and worker conduct has the value of both Pearson items with an importance value of < 0.05 , in order for the marker (object) utilized in each of these exploration aspects to be deemed relevant or significant and to be utilized as an object during the examination of information.

Reliability Test Results

Table 5. Reliability Test Results

Variable	Cronbach's Alpha	Cutt Off	N of Item	Information
Compensation (X)	0,830	$> 0,60$	10	Reliable
Employee Performance (Y)	0,845	$> 0,60$	10	Reliable

Data Source: Processed from Questionnaire, 2023

This was done using Cronbach's alpha approach, which was chosen due to the unwavering effects of quality testing in Table 5. A test model is likely considered solid if its Cronbach's alpha score is greater than 0.60. With a Cronbach's alpha value of 0.830, the results of the reliance test on the free payment component (X) bolster the validity of the data gathered. Similarly, the reliability test results of the dependent variable employee performance (Y) yielded a Cronbach alpha value of 0.845, which further supports the credibility of the data presented. This shows that the collected data is reliable and satisfies the necessary requirements.

Respondents' Responses Based on Compensation Variable (X)

The replies of respondents about compensation elements may provide insight into the pay scale at PT PLN (Persero) Bukit Asam Implementing Unit South Sumatra

Generation Unit. The reward variable is represented by ten survey questions. Table 3 below provides an explanation of respondents' thoughts about variable pay factors:

Table 3. Respondents' Responses Relating to Compensation Variables (X)

Variable	Statement	1		2		3		4		5		Total (%) Value 4+5
		STS	%	TS	%	N	%	S	%	SS	%	
A. DIRECT COMPENSATION												
X.1	The amount of salary I receive is in accordance with the results of the work I provide to the company	0	0	1	0.8	13	10.8	87	72.5	19	15.8	
X.2	The wages given by the company are in accordance with my position level	0	0	0	0	11	9.2	86	71.7	23	19.2	
X.3	The provision of incentives is in accordance with company regulations	0	0	0	0	20	16.7	80	66.7	20	16.7	
X.4	The company provides bonuses according to the performance achieved	1	0.8	1	0.8	23	19.2	75	62.5	20	16.7	
X.5	The company pays for the supply of grades and competency levels according to and on time	0	0	1	0.8	23	19.2	82	68.3	14	11.7	
Average Dimensions Direct Compensation (%) Interpretation		0.16		0.48		15.02		68.34		12.68		81.02
B. INDIRECT COMPENSATION												
X.6	The company gives freedom to employees permission or leave if there is an urgent need	2	1.7	4	3.3	29	24.2	62	51.7	23	19.2	

X.7	Employees are satisfied with the health insurance services provided by the company	3	2.5	4	3.3	17	14.2	75	62.5	21	17.5
X.8	The company provides life insurance and work accident insurance to employees	0	0	4	3.3	34	28.3	59	49.2	23	19.2
X.9	The company provides opportunities for employees to continue learning tasks	0	0	5	4.2	21	17.5	76	63.3	18	15.0
X.10	The facilities provided by the Company (work uniforms, parking lots, canteens, places of worship, and work equipment) are complete and adequate	2	1.7	1	0.8	22	18.3	76	63.3	19	15.8
Average Dimensions No Direct Compensation (%)			1.1	2.		20.		58.		17.3	75.
Interpretation			8	98		5		0		4	34
										Good enough	

Data Source: Processed from Questionnaire, 2023

The distribution of respondents' responses to statements regarding compensation variables (X), which comprised ten questions about direct and indirect pay, is displayed in the table. A portion of respondents strongly objected, according to their replies about the instant pay element. (0.16%), Disagree (0.48%), Neutral (15.02%), Agree (68.34%) and Strongly Agree (12.68%). However, there were still respondents who expressed "Strongly Disagree" and "Disagree" as many as 0.48% or 4 Employees who indicated that the provision of salaries and bonuses as well as the payment of supply for *grade* and competency level increases paid to employees were not appropriate and had not been paid in a timely manner as expected by employees.

Looking at the general influence of respondents' responses to the salary variable (X), As a result, you may attach it (X). We can deduce that the greatest proportion of "agree" and "strongly agree" responses between the two compensation dimensions is 81.02%. In terms of direct pay, the indirect remuneration category now has the lowest share, at 75.34%. This indicates that the compensation provided to the South Sumatra

Power Plant's primary unit, the Bukit Asam Implementation Unit, PT PLN (Persero), is regarded as excellent, particularly when it comes to direct compensation. However, in this case, there needs to be an evaluation of changes in employee health insurance management policies that cause employee dissatisfaction with health insurance services and this will have an impact on productivity and become One of the major influences on employee performance to produce work products that are in accordance with company expectations.

Respondents' Responses Based on Employee Performance Variables (Y)

This demonstrates that the workers at the South Sumatra Generation Unit of PT PLN (Persero) Bukit Asam Implementation Unit are capable of adhering to directives from their superiors and completing duties as given with success. Ten survey items each indicate a variable related to employee performance. Table 6 below explains respondents' perceptions of employee performance characteristics:

Table 6. Respondents' Responses Relating to Employee Performance Variables (Y)

Variable	Statement	1		2		3		4		5		Total (%) Value 4+5
		ST S	%	T S	%	N	%	S	%	SS	%	
	A. QUALITY											
Y.1	This employee can complete the job well according to the orders of superiors	0	0	0	0	2	1.7	65	54.2	53	44.2	
Y.2	Employees are able to complete work better than the quality standards set by the company	0	0	0	0	2	1.7	59	49.2	59	49.2	
Average Dimensions Quality (%) Interpretation			0		0		1.7		51.7		46.7	98.4
												Good
	B. QUANTITY											
Y.3	Employees are able to complete more work than standard	0	0	3	2.5	48	40.0	54	45.0	15	12.5	
Y.4	These employees are able and understand the routine tasks that are done every day in the company	2	1.7	1	0.8	27	22.5	71	59.2	19	15.8	
Average Dimensions Quantity (%) Interpretation			0.8		1.6		31.25		52.1		14.15	66.25
												Good enough
	C. TIMELINESS											
Y.5	The employee concerned can complete the work on time.	0	0	1	0.8	9	7.5	89	74.2	21	17.5	
Y.6	Employees always try to complete more work than at the stipulated time.	0	0	1	0.8	18	15.0	73	60.8	28	23.3	
Average Dimension of Punctuality (%) Interpretation			0		0.8		11.25		67.5		20.4	87.9
												Good
C. EFFECTIVENESS												

Y.7	These employees can get the job done quickly	0	0	2	1.7	18	15.0	77	64.2	23	19.2
Y.8	These employees always complete work on time to avoid piling up work that will become a workload	1	0.8	1	0.8	26	21.7	65	54.2	27	22.5
Average Effectiveness Dimension (%)		0.4		1.25		18.35		59.2		20.85	
Interpretation		Good									
D. INDEPENDENCE											
Y.9	These employees always work in accordance with the responsibilities and quality standards set by the agency	0	0	0	0	9	7.5	59	49.2	52	43.3
Y.10	These employees are able to determine and manage work priorities effectively	0	0	3	2.5	8	6.7	71	59.2	38	31.7
Average Dimension of Self-Reliance (%)		0		1.25		7.1		54.2		37.5	
Interpretation		Good									

Data Source: Processed from Questionnaire, 2023

Table 4 displays the overall findings of the distribution of respondents' answers to statements on employee performance factors (Y), which comprise ten questions about effectiveness, quantity, quality, timeliness, and independence. The results for quality aspects were "Strongly Disagree" (0%), "Disagree" (0%), "Neutral" (1.7%), "Agree" (51.7%), and "Strongly Agree" I think so" (46.7%). This demonstrates that the staff members of the South Sumatra Generation Unit and PT PLN (Persero) Bukit Asam Implementation Unit can effectively complete the tasks allocated to them and obey the directives of their superiors. This ensures that employees work according to the quality standards set by the company.

Results of Simple Linear Regression Analysis

Based on the test results below, a simple linear regression analysis was carried out to determine the influence of the remuneration variable (X) on job performance (Y):

Table 7 Results of Simple Linear Regression Analysis

Model	Coefficients		
	Unstandardized Coefficients		Standardized Coefficients
1	B	Std. Error	Beta
	Constant	.756	.228
	Kompensasi	.380	.068
			.384

Data Source: Processed from Questionnaire, 2023

Equation $Y = a + bX$

$$Y = 0.756 + 0.380X$$

The regression analysis above yields a value of 0.756. The value indicates that the employee performance variable (Y) has a value of 0.756 when the compensation variable (X) is zero. Given the consequences of the completed estimate, the

importance is $< .000$. 0.05 . Importance values of $0.000 < 0.05$ indicate that the main speculation is recognized. With this value and a relapse coefficient of 0.380 , there is a positive influence between remuneration on the implementation of representation, and at PT PLN (Persero) Bukit Asam Implementing Unit South Sumatra Age Unit, the prizes given are more influential on implementation and will increase.

Results of Correlation Coefficient (r) and Coefficient of Determination (R^2)

Table 8 presents the findings of the investigation, highlighting the implications of the connection coefficient (r) and guarantee coefficient (R^2) in this work:

Table 8 Test Results of Correlation Coefficient (r) and Coefficient of Determination (R^2)

Model Summary ^b				
Model	r	R Square	Adjusted R Square	Std. Error of the Estimate
1	.779	.604	.600	.612353

Data Source: Processed from Questionnaire, 2023

In view of Table 5, it very well may be seen that the relationship between The dependent variable and the free element has a correlation (r) of 0.779 , or 77.9% . This demonstrates the large solid region for a relationship (between 0.60 and 0.79), which is seen in Table 6 between the free component and the dependent variable. The security coefficient (R^2) of 0.604 shows that the free figure the type of a specific compensation (X) can grasp the reliant variable, particularly the execution of laborers (Y) by 60.4% , while the excess 39.6% is perceived by different components rejected in this test.

Hypothesis Test Results

Simultaneous Test Results (F Test)

A synchronization test, also known as an F test, was used in this study to determine if the relapse state model sufficiently captured how independent variables affect the dependent variable. By considering the handling data and the experimental findings, we get the related experimental results:

Table 9. Simultaneous Test Results (Test F)

ANNOVA ^b					
Model		Sum of Squares	Df	Mean Square	F
1	Regression	67.674	2	33.837	90.238
	Residual	43.872	117	.375	
	Total	111.547	119		

Data Source: Processed from Questionnaire, 2023

Assuming an importance value of $0.000 < 0$, an importance value of 0.000 is derived from Table 7's data. Since it is 0.05 , it can be said that the direct looping model obtained is suitable for understanding its influence. Employee compensation and workplace conduct.

Partial Test Results (Test t)

To ascertain the relative impact of each free component on the dependent variable, an incomplete test (t-test) is employed. The significance level for this study is 5% , or $\alpha = 0.05$. The results of the t-test should be shown in Table 8 as follows:

Table 10. Partial Test Results (Test t)

Model	Variabel	Coefficients			
		B	t _{tabel}	t _{hitung}	Sig.
1	Compensation	.380	1.984	5.562	.000
	Work	.491	1.984	7.253	.000
	Environment				

Data Source: Processed from Questionnaire, 2023

According to Table 8. Degree of freedom (df) = $n-k = 120-3 = 117$ and 0.05 yielded a value of 1,980 for t_{tabel} for the study's date. Value t_{hitung} Variable compensation (X) 5,562 and 0.000 as the significance value; hence, the value $t_{\text{hitung}} > t_{\text{tabel}}$ that is (5,562 > 1,980) or value (Sig.) 0,000 < 0,05. This implies that the PT PLN (Persero) workers' performance at the South Sumatra Power Plant's Bukit Asam Implementation Unit would be greatly impacted by their pay. This indicates that the first hypothesis—that salary has a positive and notable impact—is accepted.

Discussion of Research Results

The results of the examination obtained in this deepening show that remuneration affects the implementation of representation so that the main speculation can be recognized. Representative remuneration is any kind of installment or reward given to workers for their work (Dessler, 2010). Execution, on the contrary, is the result achieved when the representative works according to certain rules that apply to the task (Robbins, 2012). As a result, the execution of workers is influenced directly and indirectly by the size of the wages they earn. High compensation is expected to improve employee performance and vice versa. Thus, payments can influence one of the factors that drive the expansion of the exercise of representation.

PT PLN (Persero) Bukit Asam Implementation Unit, Based on respondents' answers regarding the content of direct compensation at the South Sumatra Power Plant itself, The percentage of respondents who said they "agree" or "strongly agree" is evident. Listed as "good" in the category. This shows that the provision of salaries, wages, incentives, and bonuses is in accordance with the established rules and based on the position held by employees. In addition, the payment of the supply for grade increase and competency level has been paid according to the company's regulations and paid on time. However, the response of "strongly disagree" by 0.16% and "disagree" by 0.48% indicates that there are still workers who feel that the amount of salary and benefits is not in accordance with organizational guidelines and installments, provisions for class and skill level increases are not appropriate and are not paid on time.

In the aspect of indirect remuneration at the Bukit Asam Implementation Unit of PT PLN (Persero) South Sumatra Power Plant, The proportion of participants who indicated "strongly agree" and "agree" was 75.34%, falling inside the "fairly good" category. This shows that there is an opportunity for employees to apply for leave, especially at urgent times. In addition, employees are given welfare guarantees in the form of health insurance, life insurance, and work accidents that are decent with company standards, and employees are also given the opportunity to improve competence and knowledge through learning assignment programs. To support work activities, the Company also provides adequate work facilities in accordance with

what is determined by the company. However, the response stating "strongly disagree" by 1.18% and "disagree" by 2.98%, indicating that there are still employees who are not satisfied with the provision of indirect compensation, which can be seen in point 9 statement, with the largest percentage of 4.2% disagreeing that "The company provides opportunities for employees to continue learning tasks". This is possible because of the low interest of employees to follow learning tasks.

Size may be inferred from the compensation variable (X1) replies of the respondents. For the two compensation dimensions, the greatest proportion of "agree" and "strongly agree" responses was 81.2%, specifically for the direct compensation component. Right now, 75.34% is the lowest proportion in the area of indirect compensation. This indicates that the compensation provided to the South Sumatra Power Plant's primary unit, the Bukit Asam Implementation Unit, PT PLN (Persero), is regarded as excellent, particularly when it comes to direct compensation.

Conclusion

Employee performance is significantly impacted by compensation amount. The value of the immediate recurrence at baseline was 0.756. This number indicates that the salary variable (X) has a value of 0 and the employee performance variable (Y) has a value of 0.756. Analyze its significance by taking into account the findings of the completed estimations.

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