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## EFFECT OF JOB DESCRIPTION ON EMPLOYEE PERFORMANCE WITH COMPENSATION AS INTERVENING VARIABLE

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**Abstract:** *This study aims to determine how the effect of job descriptions on employee performance with compensation as an intervening variable on employees of PT. Karya Hevea Indonesia. The research method used is the method of qualitative data and quantitative data. While the data used is primary data. The data analysis method in this study uses simple linear regression analysis to obtain a comprehensive picture of the effect of job description variables on employee performance with compensation as an intervening variable for employees of PT. Karya Hevea Indonesia using the SPSS 25 for Windows program. To find out whether there is a significant effect of the independent variable on the dependent variable, a simple linear regression model is used. The results of hypothesis testing using simple regression analysis and t-test indicate that: the t-table value of the job description variable is  $4.181 >$  the t-table value ( $df:38, : 5\%$ ) is  $1.685$  so it can be concluded that the job description has a positive effect and significant to employee performance. Furthermore, from table 4.17 it can also be seen that the t-table value of the compensation variable is  $1.186 <$  the t-table value ( $df:38, : 5\%$ ) of  $1.685$  so it can be concluded that compensation has no significant effect on employee performance.*

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## INTRODUCTION

The role of HR management itself is very influential on the performance of employees, because human resources are the most important and decisive resource in the survival of a company/organization. Basically everyone has tremendous potential and has not been fully utilized. In this affirmation, it is the manager's duty to utilize these resources in such a way for the benefit of achieving organizational goals, but still provide an appreciation and respect for the human resources concerned. The company's goals are said to be achievable not only depending on modern equipment, adequate facilities and infrastructure, but more depending on human resources who carry out the work. The achievement of an organization is strongly influenced by the individual performance of its employees. Every company organization must always spur the performance of its employees in the hope of being able to achieve harmony in every part of the company, so

that the expected goals are achieved. This study found several things that are phenomena and facts that are currently happening in the company where it is found that there is a lack of motivation given by the company to all employees in terms of adding forms of compensation needed by employees to be better at completing their work. Based on the phenomenon that has occurred to PT. Karya Hevea Indonesia, there are still many mistakes made by employees who do not comply with the standards set by the company. The fact is that employee job descriptions should be taken into consideration by the company in providing clear and appropriate work with expertise in order to further improve employee performance in the company.

### **Research purposes**

The objectives of this research are:

- a. To find out how the effect of the job description on the performance of field employees and harvesters of PT. Karya Hevea Indonesia.
- b. To find out how the effect of compensation on the performance of field employees and harvesters of PT. Karya Hevea Indonesia.
- c. To find out how the job description affects the field compensation and harvesters of PT. Karya Hevea Indonesia
- d. To find out how the effect of job descriptions on the performance of field employees and harvesters of PT. Karya Hevea Indonesia with compensation as an intervening variable.

## **LITERATURE REVIEW**

### **A. Human Resource Management**

Human resources are one of the most important factors that must be managed properly to increase the effectiveness and efficiency of the organization or company. Therefore, Human Resource Management is a program of activities to obtain human resources, develop, maintain and utilize them to support the organization in achieving its goals. Human resources today have a major influence on a company which is now in a changing business environment that is difficult to predict. and is no longer in a stable business environment. Companies must be flexible no longer be rigid (organizational rigidity). Business activities are no longer run based on rules, but are also controlled by vision and values. Therefore, it requires the ability of reliable human resources, who have the same insight, creativity, knowledge, and vision as the company's vision.

### **B. Job Description**

A job description is a written statement that contains what workers must do, how to do it, and under what conditions the work is carried out (Dessler, 2013). The job description will contain various job information which are the responsibilities, authorities, and limitations in carrying out their work, so that with the job description, activities are carried out in accordance with responsibilities and cannot interfere with each other's duties, there is no overlap in implementation. duties, as well as well-formed communication due to a good cooperative relationship between workers.

### **C. Compensation**

According to Hasibuan (2017:119) Compensation is all income in the form of money, goods directly or indirectly received by employees as compensation for services provided

to the company. The establishment of an effective compensation system is an important part of human resource management because it helps attract and retain talented jobs. In addition, the company's compensation system has an impact on strategic performance. According to Marwansyah (2016: 269) Compensation is an award or reward directly or indirectly, financial or non-financial, which is fair and appropriate to employees. as a reward or contribution/service to the achievement of company goals. something that employees receive in return for their work. Apart from being a reward, it can also motivate them to achieve the goals of the organization or company. Compensation is anything that employees receive in return for their work.

#### **D. Employee Performance**

Performance is the result of work that can be achieved by a person or group of people in an organization, in accordance with their respective authorities and responsibilities in order to achieve the goals of the organization concerned legally, not violating the law, and in accordance with morals and ethics (Hidayah, 2016). One way to spur employee performance in an organization or company is to further improve employee performance optimally such as providing compensation, holding job training for new employees, getting special attention for employees who have achievements such as giving awards, and other forms of attention to all employees. his employees. With the activity will greatly affect the provision of compensation. Motivation with compensation can motivate employee behavior to encourage work more actively, enthusiastically, and directed to improve employee performan.

### **RESEARCH METHODS**

#### **A. Scope of Research**

1. Research Location and Research Time This research was conducted at PT. Karya Hevea Indonesia Dolok Masihul. The time of this research started in January 2020 until finished.

#### **Population and Sample**

##### **1. Population**

The population is a generalization area consisting of objects or subjects that have certain qualities and characteristics set by researchers to be studied and drawn conclusions (Sugiyono, 2017). In this study, the population was employees of the harvesting division of PT. Karya Hevea Indonesia Dolok Masihul, as many as 40 people.

##### **2. Sample**

Sample According to (Sugiyono, 2016:81) that: "The sample is part of the number and characteristics possessed by the population. Measurement of the sample is a step to determine the size of the sample taken in carrying out research on an object. To determine the size of the sample can be done with statistics or based on research estimates. This sampling must be carried out in such a way that a sample is obtained that can truly function or can describe the actual state of the population, in other terms it must be representative. Because the target population is less than 100, the sampling technique used is the census method, where the entire population of 40 employees of the harvesting division of PT. Karya Hevea Indonesia Dolok Masihul will be used as research sample.

## RESULTS AND DISCUSSION

### A. Descriptive Analysis of Research Variables

#### 1. Job Description (X)

It is known the number and percentage of respondents' answers regarding the job description (X) the average respondent's answers are on a High and very High scale with an average he answer value is 4.13. This shows that from the 4 job description measurement indicators (X) it can be concluded that the average job description (X) is in the High category.

#### 2. Employee Performance (Y)

It is known that the number and percentage of respondents' answers regarding employee performance (Y), the average respondent's answers are on the agree and strongly agree scale with the average answer value of 4.21. This shows that from the 4 indicators of employee performance measurement (Y) it can be concluded that the average employee performance score (Y) is in the very high category.

#### 3. Compensation (Z)

It is known that the number and percentage of respondents' answers regarding compensation (Z), the average respondent's answers are on a High and Very High scale with an average answer value of 4.20. This shows that from the 4 measurement indicators of the compensation variable (Z) it can be concluded that the average compensation score (Z) is in the High category.

### B. Instrument Test

#### 1. Validity Test

Testing the validity using SPSS version 25.00 with criteria based on the calculated r value as follows:

- a) If  $r \text{ count} > r \text{ table}$  or  $- r \text{ count} < - r \text{ table}$  then the statement is declared valid.
- b) If  $r \text{ count} < r \text{ table}$  or  $- r \text{ count} > - r \text{ table}$  then the statement is declared invalid.

This test was carried out on 40 respondents, then  $df = 40 - k = 38$ , with  $\alpha = 5\%$  then the r table value was 0.312 (Ghozali, 2016), then the calculated r value will be compared with the r table value for all points of the statement both variables job description (X), employee performance (Y) and compensation (Z) have a calculated r value that is greater than the r table value, so it can be concluded that all statements of each variable are declared valid.

#### 2. Reliability Test

Reliability is an index that shows the extent to which a measuring instrument can be trusted or reliable. According to Sugiyono (2013) a factor is declared reliable if the Cronbach Alpha is greater than 0.6. Based on the results of data processing using SPSS 25.00, the following results were obtained:

**Table 1 Reliability Test Results**

Variabel	Cronbach Alpha	Konstanta	Reliabilitas
Job description (X)	0,771	0,6	Reliabel
Kinerja Karyawan (Y)	0,787	0,6	Reliabel

Kompensasi (Z)	0,759	0,6	Relia bel
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Sumber : Data diolah

Based on the reliability test using Cronbach Alpha, all research variables are reliable because Cronbach Alpha is greater than 0.6, so the results of this study indicate that the measurement tool in this study has met the reliability test (reliable and can be used as a measuring instrument).

#### E. Classical Assumption Test Equation 1

The tests of classical assumptions with the SPSS 25.00 program carried out in this study include:

##### 1. Normality Test

Normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2016). Testing the normality of the data can be done using two methods, graphs and statistics. The normality test of the graph method uses a normal probability plot, while the statistical method normality test uses the one sample Kolmogorov Smirnov Test. Normality test using the graphical method can be seen in the following figure: Data that is normally distributed will form a straight diagonal line and plotting residual data will be compared with a diagonal line, if the distribution of residual data is normal, the line that describes the actual data will follow the diagonal line (Ghozali, 2016). The test results using SPSS 25.00 are as follows:

**Table 2 Test One Sample Kolmogorov Smirnov  
Test One-Sample Kolmogorov-Smirnov Test**

		Unsta ndarized Residual	
<b>N</b>		<b>40</b>	
<b>Normal Parameters<sup>a,b</sup></b>	<b>Mean</b>	<b>.0000 000</b>	
	<b>Std. Deviation</b>	<b>.9549 0364</b>	
<b>Most Extreme Differences</b>	<b>Absolute</b>	<b>.159</b>	
	<b>Positive</b>	<b>.159</b>	
	<b>Negative</b>	<b>-.156</b>	
<b>Test Statistic</b>		<b>.159</b>	
<b>Asymp. Sig. (2-tailed)</b>		<b>.012<sup>c</sup></b>	
<b>Monte Carlo Sig. (2-tailed)</b>	<b>Sig.</b>	<b>.250<sup>d</sup></b>	
	<b>99% Confidence Interval</b>	<b>Lower Bound</b>	<b>.074</b>
		<b>Upper Bound</b>	<b>.426</b>
<b>a. Test distribution is Normal.</b>			
<b>b. Calculated from data.</b>			

**c. Lilliefors Significance Correction.**  
**d. Based on 40 sampled tables with starting seed 926214481.**

From the output in table 2, it can be seen that the significance value (Monte Carlo Sig.) of all variables is 0.250. If the significance is more than 0.05, then the residual value is normal, so it can be concluded that all variables are normally distributed.

2. Heteroscedasticity Test

The heteroscedasticity test aims to test whether from the regression model there is an inequality of variance from the residuals of one observation to another observation. A good regression model is one with homoscedasticity or no heteroscedasticity. One way to detect the presence or absence of heteroscedasticity is the Glejser test, in the Glejser test, if the independent variable is statistically significant in influencing the dependent variable, then there is an indication of heteroscedasticity. On the other hand, if the independent variable is not statistically significant in influencing the dependent variable, then there is no indication of heteroscedasticity. This is observed from the significance probability above the 5% confidence level (Ghozali, 2016). The results of data processing using SPSS 25.00 show the results in the following table:

**Table 3 Glejser Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.302	.899		.336	.739
	Job_description_X	.020	.054	.059	.366	.717

**a. Dependent Variable: Abs\_RES**

F. Simple Linear Regression

Test Multiple linear regression testing explains the role of the job description variable (X) on the compensation variable (Z). Data analysis in this study used multiple linear regression analysis using SPSS 25.0 for windows. The analysis of each variable is described in the following description:

**Table 4 Simple Linear Regression Results**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	7.017	1.206		5.818	.000		
	Job_description_X	.590	.073	.797	8.135	.000	1.000	1.000

**a. Dependent Variable: Kompensasi\_Z**

Based on these results, the multiple linear regression equation has the formulation:  $Z = a + bX +$ , so that the equation is obtained:  $Z = 7.017 + 0.590 X +$  The description of the multiple



linear regression equation above is as follows:

- a. The constant value (a) of 7.017 indicates the magnitude of the compensation variable (Z) if the job description variable (X) is equal to zero.
- b. The regression coefficient value of the job description variable (X) (b1) of (0.590) indicates the magnitude of the role of the job description variable (X) on the compensation variable (Z). This means that if the job description variable factor (X) increases by 1 unit value, it is predicted that the compensation variable (Y1) will increase by (0.590) units.

G. Coefficient of Determination (R<sup>2</sup>)

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. The greater the value of the coefficient of determination, the better the ability of the independent variable to explain the dependent variable. If the determination (R<sup>2</sup>) is getting bigger (closer to 1), it can be said that the effect of the job description variable (X) is large on the compensation variable (Y1). The value used to see the coefficient of determination in this study is in the adjusted R square column. This is because the adjusted R square value is not susceptible to the addition of independent variables. The value of the coefficient of determination can be seen in Table 5 below:

**Table 5 Coefficient of Determination**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.797 <sup>a</sup>	.635	.626	.967	1.502
a. Predictors: (Constant), Job_description_X					
b. Dependent Variable: Kompensasi_Z					

Based on table 5, it can be seen that the adjusted R square value is 0.626 or 62.6%. This shows that the job description variable (X) can explain the compensation variable (Z) by 62.6%, the remaining 37.4% (100% - 62.6%) is explained by other variables outside this research model such as organizational culture, work discipline and employee work stress.

H. Classical Assumption Test Equation 2

The tests of classical assumptions with the SPSS 25.00 program carried out in this study include:

a. Normality test

Normality test aims to test whether in the regression model, the confounding or residual variables have a normal distribution (Ghozali, 2016). Testing the normality of the data can be done using two methods, graphs and statistics. The normality test of the graph method uses a normal probability plot, while the statistical method normality test uses the one sample Kolmogorov Smirnov Test. Data that is normally distributed will form a straight diagonal line and plotting residual data will be compared with a diagonal line, if the distribution of residual data is normal, the line that describes the actual data will follow the diagonal line (Ghozali, 2016). The test results using SPSS 25.00 are as follows:

**Tabel 6 Uji One Sample Kolmogorov Smirnov Test**  
**One-Sample Kolmogorov-Smirnov Test**

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			40
Normal Parameters <sup>a,b</sup>	Mean		.0000000
	Std. Deviation		1.10079108
Most Extreme Differences	Absolute		.112
	Positive		.063
	Negative		-.112
Test Statistic			.112
Asymp. Sig. (2-tailed)			.200 <sup>c,d</sup>
Monte Carlo Sig. (2-tailed)	Sig.		.675 <sup>e</sup>
	99% Confidence Interval	Lower Bound	.484
		Upper Bound	.866
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			
e. Based on 40 sampled tables with starting seed 299883525.			

From the output in table 6, it can be seen that the significance value (Monte Carlo Sig.) of all variables is 0.675. If the significance is more than 0.05, then the residual value is normal, so it can be concluded that all variables are normally distributed.

#### b. Multicollinearity Test

The multicollinearity test aims to determine whether there is a correlation between the independent variables in the regression model. The multicollinearity test in this study is seen from the tolerance value or variance inflation factor (VIF). The calculation of the tolerance value or VIF with the SPSS 25.00 for windows program can be seen in Table 7 below:

**Table 7 Multicollinearity Test Results**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.407	1.937		1.759	.087		
	Job_description_X	.586	.140	.659	4.181	.000	.365	2.742
	Kompensasi_Z	.225	.190	.187	1.186	.243	.365	2.742

Based on table 7, it can be seen that: The tolerance value of the job description (X) is



0.365, compensation (Y1) is 0.365, all of which are greater than 0.10 while the VIF value of the job description (X) is 2.742 and compensation (Z) is 2.742 where all of them are smaller than 10. Based on the calculation results above, it can be seen that the tolerance value of all independent variables is greater than 0.10 and the VIF value of all independent variables is also smaller than 5 so that there is no correlation symptom in the independent variables. So it can be concluded that there is no symptom of multicollinearity between independent variables in the regression model.

### c. Heteroscedasticity Test

The heteroscedasticity test aims to test whether from the regression model there is an inequality of variance from the residuals of one observation to another observation. A good regression model is one with homoscedasticity or no heteroscedasticity. One way to detect the presence or absence of heteroscedasticity is the Glejser test, in the Glejser test, if the independent variable is statistically significant in influencing the dependent variable, then there is an indication of heteroscedasticity. On the other hand, if the independent variable is not statistically significant in influencing the dependent variable, then there is no indication of heteroscedasticity. This is observed from the significance probability above the 5% confidence level (Ghozali, 2016). The results of data processing using SPSS 25.00 show the results in the following table:

**Table 8. Glejser . Test Results**

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.330	1.124		1.183	.244
	Job_description_X	-.065	.081	-.216	-.802	.428
	Kompensasi_Y1	.037	.110	.091	.340	.736

**a. Dependent Variable: Abs\_RES**

### I. Multiple Linear Regression

Test Multiple linear regression testing explains the role of job description (X) and compensation (Z) on employee performance (Y). Data analysis in this study used multiple linear regression analysis using SPSS 25.0 for windows. The analysis of each variable is described in the following description:

**Table 9 Multiple Linear Regression Results**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.407	1.937		1.759	.087		
	Job_description_X	.586	.140	.659	4.181	.000	.365	2.742
	Kompensasi_Z	.225	.190	.187	1.186	.243	.365	2.742

**a. Dependent Variable: Kinerja\_Y**

Based on these results, the multiple linear regression equation has the formulation:  $Y = a + b_1X + b_2Z$ , so that the equation is obtained:  $Y = 3.407 + 0.586X + 0.225Z$ . The description of the multiple linear regression equation above is as follows:

- The constant value (a) of 3.407 indicates the magnitude of the employee's performance (Y) if the job description (X) and compensation (Z) are equal to zero.
- The value of the job description regression coefficient (X) ( $b_1$ ) of 0.586 indicates the magnitude of the role of the job description (X) on employee performance (Y) with the assumption that the compensation variable (Z) is constant. This means that if the job description factor (X) increases by 1 unit value, it is predicted that employee performance (Y) will increase by 0.586 unit value with the assumption that compensation (Z) is constant.
- The value of the compensation regression coefficient (Z) ( $b_2$ ) of 0.225 indicates the magnitude of the role of compensation (Z) on employee performance (Y) with the assumption that the job description variable (X) is constant. This means that if the compensation factor (Z) increases by 1 unit value, it is predicted that employee performance (Y) will increase by 0.225 unit value with the assumption that the job description (X) is constant.

#### J. Coefficient of Determination ( $R^2$ )

The coefficient of determination is used to see how much the independent variable contributes to the dependent variable. The greater the value of the coefficient of determination, the better the ability of the independent variable to explain the dependent variable. If the determination ( $R^2$ ) is getting bigger (closer to 1), it can be said that the influence of the variable X is large on compensation (Z). The value used to see the coefficient of determination in this study is in the adjusted R square column. This is because the adjusted R square value is not susceptible to the addition of independent variables. The value of the coefficient of determination can be seen in Table 10 below:

**Table 10 Coefficient of Determination**

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.816 <sup>a</sup>	.665	.647	1.130	2.008
a. Predictors: (Constant), Kompensasi_Y1, Job_description_X					
b. Dependent Variable: Kinerja_Y2					

Based on table 10, it can be seen that the adjusted R square value is 0.647 or 64.7%. This shows that compensation (Z) and job description (X) can explain employee performance (Y) by 64.7%, the remaining 35.3% (100% - 64.7%) is explained by other variables outside the research model. These are organizational culture, work discipline and employee work stress.

#### K. Hypothesis Test

##### a. t test (Partial)

The t statistic test is also known as the individual significance test. This test shows

how far the influence of the independent variable partially on the dependent variable. In this study, partial hypothesis testing was carried out on each independent variable as shown in the following table:

**Table 11 Partial Test (t) Equation 1**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
	(Constant)	7.017	1.206		.818	.000		
	Job_description_X	.590	.073	.797	.135	.000	1.000	.000

**a. Dependent Variable: Kompensasi\_Y1**

Hypothesis Testing the effect of the job description variable (X) on the compensation variable (Z). The form of hypothesis testing based on statistics can be described as follows: Decision Making Criteria: 1) Accept H0 If  $t_{count} < t_{table}$  or  $-t_{count} > -t_{table}$  or Sig value.  $> 0.05$ . 2) Reject H0 If  $t_{count} \geq t_{table}$  or  $-t_{count} \leq -t_{table}$  or Sig.  $< 0.05$ . From table 4.16, the  $t_{count}$  is 8.135. With  $\alpha = 5\%$ ,  $t_{table}$  (5%;  $n_k = 38$ ) the  $t_{table}$  value is 2.024. From the description it can be seen that  $t_{count}$  (8,135)  $> t_{table}$  (2,024), as well as the significance value of  $0.00 < 0.05$ , it can be concluded that the first hypothesis is accepted, meaning that the job description variable (X) has a positive and significant effect on compensation (Z).

**Table 12 Partial Test (t) of Equation 2**

Coefficients <sup>a</sup>								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	3.407	1.937		1.759	.087		
	Job_description_X	.586	.140	.659	4.181	.000	.365	2.742
	Kompensasi_Z	.225	.190	.187	1.186	.243	.365	2.742

**a. Dependent Variable: Kinerja\_Y**

a. Hypothesis Testing the effect of job description (X) on employee performance (Y)

The form of hypothesis testing based on statistics can be described as follows: Decision Making Criteria:

- Accept H0 If  $t_{count} < t_{table}$  or  $-t_{count} > -t_{table}$  or Sig value.  $> 0.05$
- Reject H0 If  $t_{count} \geq t_{table}$  or  $-t_{count} \leq -t_{table}$  or Sig.  $< 0.05$ .

From table 12, the  $t_{count}$  value is 4.181. With  $\alpha = 5\%$ ,  $t_{table}$  (5%;  $n_k = 38$ ) the  $t_{table}$  value is 2.024. From this description it can be seen that  $t_{count}$  (4.181)  $> t_{table}$  (2.024), and

the significance value is  $0,00 < 0,05$ , it can be concluded that the second hypothesis is accepted, meaning that the job description (X) has a significant effect on employee performance (Y).

b. Hypothesis Testing the effect of compensation (Z) on employee performance (Y)

The form of hypothesis testing based on statistics can be described as follows: Decision Making Criteria:

a) Accept  $H_0$  If  $t_{count} < t_{table}$  or  $-t_{count} > -t_{table}$  or Sig value.  $> 0,05$

b) Reject  $H_0$  If  $t_{count} > t_{table}$  or  $-t_{count} < -t_{table}$  or Sig.  $< 0,05$

From table 12, the  $t_{count}$  value is 1.186. With  $\alpha = 5\%$ ,  $t_{table}$  ( $5\%$ ;  $n_k = 38$ ) the  $t_{table}$  value is 2.024. From this description it can be seen that  $t_{count}$  (1.186)  $< t_{table}$  (2.024), and the significance value is  $0,124 > 0,05$ , it can be concluded that the third hypothesis is rejected, meaning that compensation (Z) has no significant effect on employee performance (Y).

b. Path Analysis

In order to prove that whether a variable is capable of being a variable that mediates the relationship between the independent variable and the dependent variable, the direct and indirect effects of the independent variable on the dependent variable will be calculated. If the indirect effect of the independent variable on the dependent variable is through the intervening variable

greater than the direct effect of the independent variable on the dependent variable, then this variable can be a variable that mediates between the independent variables and the dependent variable (Ghozali, 2016). To perform direct and indirect calculations, it is carried out from the following standardized coefficients of regression equations I and II:

**Table 13 Value of Standardized Coefficients Equation I**

Coefficients <sup>a</sup>			
Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	7.017	1.206	
Job_description_X	.590	.073	.797

a. Dependent Variable: Kompensasi\_Z

Sumber : Data diolah

**Tabel 13 Nilai Standardized Coefficients Persamaan II**

Coefficients <sup>a</sup>			
Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	3.407	1.937	
Job_description_X	.586	.140	.659
Kompensasi_Z	.225	.190	.187

a. Dependent Variable: Kinerja\_Y

## CONCLUSION

Based on the results of research and discussion in the previous chapter, it can be concluded as follows:

1. The results of Hypothesis Testing I obtained the value of  $t_{count} (8,135) > t_{table} (2,024)$ , as well as the significance value of  $0.00 < 0.05$ , it can be concluded that the first hypothesis is accepted, meaning that the job description variable (X) has an effect and is significant on compensation (Z) for Field Employees and Harvesters of PT. Karya Hevea Indonesia.
2. The results of Hypothesis II Test can be seen that  $t_{count} (4.181) > t_{table} (2.024)$ , and the significance value is  $0.00 < 0.05$ , it can be concluded that the second hypothesis is accepted, meaning that the job description (X) has a significant effect on employee performance (Y.) on Field Employees and Harvesters of PT. Karya Hevea Indonesia.
3. The results of Hypothesis III Test can be seen that  $t_{count} (1.186) < t_{table} (2.024)$ , and the significance value is  $0.124 > 0.05$ , it can be concluded that the third hypothesis is rejected, meaning that compensation (Z) has no significant effect on employee performance (Y) at Field Employees and Harvesters PT. Karya Hevea Indonesia.
4. The conclusion is that in the t hypothesis test, it is concluded that the job description variable (X) has a significant and significant effect on compensation (Z) for Field Employees and Harvesters of PT. Karya Hevea Indonesia.
5. The results of the path analysis test show that the direct effect of variable X on variable Y2 is 0.659. Meanwhile, the indirect effect through variable Z is  $0.797 \times 0.187 = 0.149$ . From the calculation results obtained, it shows that the indirect effect through variable Y1 is greater than the direct effect on variable Y.

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