



The effect of skill and incentives on employee performance at RSUD Dr. Soekardjo Tasikmalaya

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Abstract: This research aims to determine the skills, incentives, and performance of employees at RSUD Dr. Soekardjo Tasikmalaya and to find out how much influence skills and incentives have on employee performance at Dr. Soekardjo Tasikmalaya for the period 2014-2018. The research used is the quantitative method. The sample used in this study were employees who worked at RSUD Dr. Soekardjo Tasikmalaya. Data processing was performed using Multiple Linear Regression, Correlation Analysis, and hypothesis testing. Based on the results of the study, it can be concluded that there is an influence between skills on the performance of the employees of Dr. Soekardjo Tasikmalaya and there is an influence between the provision of incentives on employee performance at Dr. Soekardjo Tasikmalaya. There is a simultaneous influence between skills and the provision of incentives on employee performance at Dr. Soekardjo Tasikmalaya.

Introduction

Human resources are an important asset because they are the driving force for the implementation of all organizational activities, therefore they need to be managed properly through the practice of Human Resource Management (HRM). According to Mathis and Jackson (2013), the activities of selection, recruitment, development and maintenance programs, and the use of human capital to achieve individual and organizational goals are known as human resource management.

Human resources are also the key that determines the development of the company and the most important assets for the company, for that human resources in the company must be managed properly and professionally to achieve a balance between the needs of employees and the demands and capabilities of the company (Afandi, 2018). Companies, of course, need several aspects that must be known in human resources, the effect of namely the skills and incentives on employee performance (Nitesemito, 2014).

According to Mangkunegara (2015) and Melinda (2019), that skill is the ability to be able to carry out physical and mental tasks. Meanwhile, according to Hasibuan (2017) incentives are additional remuneration given to certain employees whose performance is above work performance. This incentive wage is a tool used to support the principle of fairness in providing compensation. Then according to Sedarmayanti (2017) performance is the quality of the output quantity, and two things related to the aspects of individual behavior that use time in work (level of compliance with working hours), and cooperation.

Interventions that can be given in improving skills are training or intensive coaching. On the other hand, values and morals can be improved by focusing on increasing self-awareness, for that skills are very much needed by the company because employees who have skills high will make a good and integrated company (Kandou, 2016). The provision of incentives is very influential on employee performance because it is a motivator given by the company and is an impetus for employees to excel, be enthusiastic, and have good work productivity (Haeruddin, 2017). The provision of incentives is important for employees as individuals because the size of the incentives reflects the measure of the value of their work among other employees (Harris, 2014). The main basic principle of an incentive provision is that employees and companies must provide a fair and proper system for employees who work in the production/service process of a company (Mutiara, 2017).

The number of employees who work at Dr. Soekardjo Tasikmalaya, nursing education varies from the number of civil servants, for D3 Nursing graduates as many as 148 people, D4 Nursing graduates are 14 people and S1 graduates are 63 people. The dominant ones were 148 D3 graduates. Nursing graduates who have higher education (S1) should be more nursing employees at Dr. Soekardjo Tasikmalaya because the knowledge he has is much broader. The incentives provided by RSUD Dr. Soekardjo Tasikmalaya are different in terms of the education that each employee has, employees who graduate from D3 Nursing get an incentive of Rp. 2,800,000 each year, D4 Nursing gets an incentive of Rp. 2,900,000 each year, and S1 Nursing gets an incentive of Rp. Rp. 3,000,000 per year. Judging from the description above, the dominant one who gets higher incentives is S1 graduates of Rp. 3,000,000, but the performance given by S1 Nursing graduates is not following the incentives given by the hospital. Hospitals should provide incentives to

employees who can do a job with the advantages/abilities that employees have. Nurses with D3 education are better at doing a job.

According to Hasibuan (2017), incentives are additional remuneration given to certain employees whose performance is above work performance. This incentive wage is a tool used to support the principle of fairness in providing compensation. Following are expert opinions regarding the forms of incentives, namely according to Davis (Mangkunegara, 2015), classifying incentives into two categories, financial incentives, and non-financial incentives. Financial incentives specifically, monetary benefits, which are normally offered in the form of wages or salaries. This incentive is given because employees can exceed the work limit that should be completed. Non-financial incentives that is, the incentives provided are not in the form of money or that cannot be valued in money. Usually, this incentive will be given in the form of an award, where this award will give satisfaction to the recipient.

According to John Miner in Sudarmanto (2015) performance is the quality of the output quantity results, and two things related to aspects of individual behavior that use time at work (level of work-hour compliance), and cooperation. John Miner in Sudarmanto (2015) suggests four dimensions to use as a criterion when evaluating jobs, namely: 1) the degree of error, injury, and accuracy are all examples of quality; 2) quantity, or the sum of work completed; 3) the amount of time spent at work, such as absenteeism, tardiness, productive working time, and missed work hours, 4) cooperation with other people at work.

The results of previous studies have proven that skill is one of the factors that influence employee performance (Martini *et al.*, 2018; Parta & Mahayasa, 2021; Sholeh *et al.*, 2020). Research by Kalra *et al.* (2017) stated that salesperson skills affect creative performance. A person's competence along with motivation will affect his performance (Rantesalu *et al.*, 2017). Specifically Ibrahim *et al.* (2017) states that employee skills can be strengthened through training and will significantly improve employee performance.

The results of the study have explained the role of incentives on employee performance (Almaududi *et al.*, 2021; Darma & Supriyanto, 2017; Njoroge & Kwasira, 2015; Rahimi *et al.*, 2017; Siddiqi & Tangem, 2018), both financial and non-financial incentives will affect employee performance. Incentives motivate employees to work better so that performance will be achieved (Naqbi *et al.*, 2018). However, there are still studies that fail to prove that incentives are a factor that affects performance (Rachmawati & Mauludin, 2018). Incentives are rewards for employees who will provide a motivational role, having an impact on both loyalty and performance (Khan *et al.*, 2017).

The hypothesis is as follows:

H₁: There is a skill influence on the employee performance of Dr. Soekardjo Tasikmalaya Hospital

H₂: There is an effect of incentives on the employee performance of Dr. Soekardjo Tasikmalaya Hospital

H₃: There is an effect of skills and incentives on the performance of Dr. Soekardjo Tasikmalaya

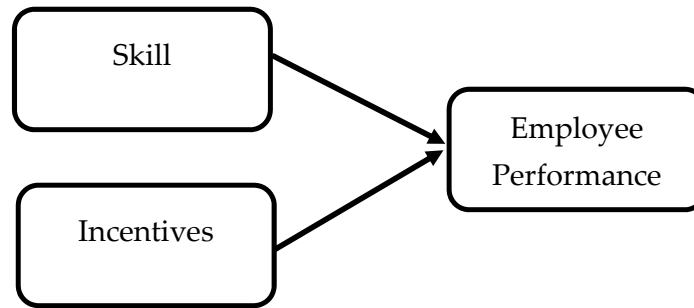


Figure 1. Research Framework

Methods

In this study, researchers used a quantitative method with a descriptive research approach, because there are variables that will be examined for influence and the purpose is to present an overview of the influence between the variables studied (Ayunitha, 2020; Nugraha, N. M., & Riyadhi, 2019). There are 3 variables in this study, namely skills and incentives as independent variables, and employee performance as the dependent variable.

The measurement of skills in this study uses indicators: proficiency, and personality. The measurement of incentive variables uses indicators of financial incentives, and non-financial incentives. The measurement of employee performance uses indicators of the degree of error, quantity, the amount of time spent at work, and cooperation with other people at work.

The data for this study were obtained from the HR department of the hospital. Soekardjo Tasikmalaya. Total population of employees of RSUD Dr. Soekardjo Tasikmalaya is 225 people, using random sampling taken as many as 111 people. Validity test is carried out to ensure the accuracy level between the data that occurs on the object and the data collected (Nuryaman & Veronica, 2015). Furthermore, the instrument reliability test was carried out, to test the consistency level of the research instrument. Data analysis includes classical assumption test to test the feasibility of the model which consists of normality, multicollinearity, and heteroscedasticity test (Ghozali, 2011). Multiple Linear Regression was performed for data analysis of research results, using SPSS software. Hypothesis testing using the F test and t test (Ghozali, 2011)

Results

The aim of a data normality test is to decide whether or not a regression model has a normal data distribution (Ghozali, 2011). Agree regression models are normal or near-normal data distributions. To find out whether the data has been normally distributed or not, testing can be done using the Kolmogorov-Smirnov (KS) method in the SPSS 20. The results of the Kolmogorov-Smirnov (KS) one sample test, the significance value is 0.814, as seen in the test results. Since the significance level exceeds 0.05 ($0.814 > 0.05$), the data is normally distributed.

Multicollinearity happens when the regression model discovers a perfect or nearly perfect correlation between the independent variables (Sugiyono, 2017). The independent variable with the dependent variable does not have a perfect correlation in a good regression model (correlation is 1 or close to 1) (Ghozali, 2011). The results of the analysis obtained the value of tolerance of the two independent variables is 0.446, which means that it is greater than 0.10, and the VIF value obtained is 2.242 ($VIF < 10$). Thus the regression model does not have a multicollinearity issue.

The heteroscedasticity test determines if the regression model's residuals from one observation to the next have equal variance (Sugiyono, 2017). Heteroscedasticity is not a function of a good regression model. To perform the heteroscedasticity test, it can be done on SPSS 20 with the method of looking at the dots pattern on the Regression Scatterplots. As a result, the regression model does not have a problem with heteroscedasticity.

When the independent variable is increased or reduced, multiple linear regression analysis is used to estimate the dependent variable. From the data processing that has been done at t table 1.

Table 1. Multiple Linear Regression Result

Independent Variable	B	t	Sig.	Hypothesis
Skill	0.110	2.940	0.000	Supported
Incentives	0.430	3.373	0.000	Supported
F	22.964			
Sig.	0.000			
R	0.783			
R ²	0.598			
Dependent Variable	Employee Performance			

Source: Data processed by researchers, 2020

Each variable can be interpreted as follows based on the results of the multiple linear regression equation:

- a. The regression coefficient of skill is 0.110, which means that skills have a positive effect on employee performance, increasing skills will lead to an increase in employee performance at RSUD Dr. Soekardjo Tasikmalaya..

b. The regression coefficient of incentive is 0.0.430, which means that incentive have a positive effect on employee performance, increasing incentive will lead to an increase in employee performance at RSUD Dr. Soekardjo Tasikmalaya..

Table 1 show that the multiple correlation coefficient value obtained between skills (X_1) and incentives (X_2) on employee performance (Y) at Dr. Soekardjo Tasikmalaya is equal to 0.783. The correlation value is positive, indicating that there is a one-way relationship between the independent and dependent variables (Arikunto, 2010), where the better the skills possessed by the employees and the better the incentives provided, the employee's performance will also increase. The correlation coefficient value of 0.783 falls into the strong relationship group, within the range of 0.60 - 0.799, according to the correlation coefficient interpretation criteria.

The results of the analysis in table 1 show that the Skill variable has a sig value. $0.000 < 0.05$ thus hypothesis 1 is supported. For the incentive variable, the value of Sig. $0.000 < 0.05$ thus hypothesis 2 is supported. Furthermore, the results of the F test obtained sig value. $0.000 < 0.05$ thus hypothesis 3 is supported.

The correlation between skills (X_1) and incentives (X_2) on employee performance (Y), was analyzed using Correlation analysis (Table 2).

Table 2. Correlation Analysis

	Skill	Incentive	Performance
Skill	1	0.699**	0.653**
Incentive	0.699**	1	0.741
Performance	0.741**	0.741**	1

** . Correlation is significant at the 0.01 level (2-tailed).

Source: Data processed by researchers, 2020

The correlation between variables skill (X_1) and employee performance (Y) is 0.653. With the interpretation, the score is strong correlation because it is in the interval 0.60 - 0.799. The correlation between the incentive-giving variable (X_2) on employee performance (Y) is 0.741. With the interpretation, the score is strong correlation because it is in the interval 0.60 - 0.799.

To calculate how much influence (contribution) the gave skill (X_1) to the employee performance (Y) Dr. Soekardjo Tasikmalaya can be partially known through the coefficient of determination (K_d), with the formula:

$$K_d = r^2 \times 100\% = (0.653)^2 \times 100\% = 42.64\%$$

The coefficient of determination is 42.64% show that skill (X_1) has a contribution to employee performance (Y) at RSUD Dr. Soekardjo Tasikmalaya by 42.64%. While the remaining 57.36% is affected by other factors that were not investigated in this study, such as compensation, motivation, organizational culture, and so on. Then the

coefficient of determination of incentives (X_2) on employee performance (Y) at Dr. Soekardjo Tasikmalaya partially is the following:

$$Kd = r^2 \times 100\% = (0.741)^2 \times 100\% = 54.91\%$$

The coefficient of determination is 42.64% show that incentive (X_2) has a contribution to employee performance (Y) at RSUD Dr. Soekardjo Tasikmalaya by 54.91%. While the remaining 45.09% is affected by other factors that were not investigated in this study, such as compensation, motivation, organizational culture, and so on.

Based on the results of the SPSS output (Tabel 1), the R square value is 0.598 or 59.8%. Simultaneously the influence (contribution) between skills (X_1) and incentives (X_2) on employee performance (Y) at Dr. Soekardjo Tasikmalaya together amounted to 59.8%. While the remaining 40.2% is affected by other factors that were not investigated in this study.

Discussions

Skills employee RSUD Dr. Soekardjo Tasikmalaya is in the high category, the highest skill level is in the personality dimension with the employee's confidence in the work that the employee is doing and the skill is lowest in the personality dimension with the statement that the employee cannot complete every job carefully. Incentives are in the high category, the highest level of incentives is in the dimension of need, with the statement that one is to stay with the company, namely the fulfillment of basic needs, while the lowest is in the seniority dimension with a statement that there is no high loyalty which is determined by the job given. And employee performance is in the fairly good category, with the highest level of employee performance found in the dimension of cooperation with others with a high level of cooperation statement providing relief at work, while the lowest is in the dimension of using time in work with the statement that employees are always late when carrying out every time. work (not on time).

The results showed that employee skills as a determining factor of employee performance, the better employee skills are able to improve employee performance. Skill is the ability of employees to be able to carry out tasks both physically and mentally (Mangkunegara, 2015; Melinda, 2019), which will affect work results or performance because employees are able to work in various work situations and job demands. The skills are very much needed by the company because employees who have skills high will make a good and integrated company (Kandou, 2016). The findings of this study support several previous studies Martini *et al.* (2018), Parta & Mahayasa (2021) and Sholeh *et al.* (2020).

To be able to improve the skills of employees at RSUD Dr. Soekardjo Tasikmalaya can be done in a way, the company carries out a work evaluation at a certain period or period, for example, once a month to discuss what deficiencies still

occur so that these deficiencies will not occur in the future because there are still some employees who are not careful in carrying out and completing their work.

On average, the lowest respondents' answers (employees) regarding the skills they have are that they are not able to complete each job carefully, therefore the hospital must pay more attention to the results of employee performance in case of inaccuracy, the company can minimize this. The lowest average answer of respondents (employees) regarding the incentives given by RSUD Dr. Soekardjo Tasikmalaya, that employees do not have high loyalty to the work they get, therefore the company must provide jobs that are following the abilities that employees have so that these employees do a loyal job which in turn can trigger employee performance. So that the hospital can provide incentives according to employee loyalty and performance. The lowest average respondent (employee) answers regarding performance, namely the delay they do in carrying out a job, therefore the hospital provides strict sanctions or consequences for employees who often make delays while working.

The results of the analysis show that incentives are factors that affect employee performance, increasing incentives to employees will create an increased performance. This is in accordance with the purpose of the incentive, namely as an additional remuneration given to certain employees whose performance is above work performance. This incentive wage is a tool used to support the principle of fairness in providing compensation. This finding supports several previous studies that incentives affect employee performance (Almaududi et al., 2021; Darma & Supriyanto, 2017; Khan et al., 2017; Naqbi et al., 2018; Njoroge & Kwasira, 2015; Rahimi et al., 2017; Siddiqi & Tangem, 2018)

To maximize the incentives provided by RSUD Dr. Soekardjo Tasikmalaya can be done in a way, upholding a loyal attitude to the company and eliminating the seniority contained in the company so that recruits (juniors) do not feel awkward about employees who have worked at Dr. Hospital for a long time. Soekardjo Tasikmalaya, so it is hoped that there will be good cooperation between senior employees and junior employees.

Conclusions

The skill has a significant effect on the employee performance of Dr. Soekardjo Tasikmalaya. This means that employees have high trust because they believe in what they are doing while working at Dr. Soekardjo Tasikmalaya. With the abilities they have and with the support from a background that comes from a nursing school, making employees have the confidence to do the work given by Dr. Soekardjo Tasikmalaya. Then giving incentives has a significant effect on the performance of Dr. RSUD employees. Soekardjo Tasikmalaya. This is because the RSUD Dr. In addition to providing compensation, Soekardjo Tasikmalaya provides incentives to employees who can work optimally. That is, the majority of employees

of Dr. Soekardjo Tasikmalaya stayed with the company to fulfill their daily needs. Finally, skills and incentives have a joint effect on employee performance at Dr. Soekardjo Tasikmalaya. This shows that there is a significant influence between skills (X_1) and incentives (X_2) on employee performance (Y) at Dr. Soekardjo Tasikmalaya.

With the research on skills, incentives, and employee performance at Dr. Soekardjo Tasikmalaya, superiors or leaders are advised to pay attention to and establish good relationships with all employees who work in the hospital because some employees feel that their superiors or leaders have been unfair to them. This is considered to interfere with the performance that employees provide to the company. Due to the limited data and time in this research, it is hoped that it can be continued by other researchers to further deepen the study of this issue in the future.

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