

THE EFFECT OF PERFORMANCE ALLOWANCES AND WORK DISCIPLINE ON THE PERFORMANCE OF EMPLOYEES OF THE REGIONAL DEVELOPMENT PLANNING, RESEARCH AND DEVELOPMENT AGENCY (BAPPEDALITBANG) OF MAJALENGKA REGENCY

MONA FATIMA AZAHRA ARGADIRAKSA ¹, AURETIA NOER EPRILIN ² and
ANDI BUDIAWAN ³

^{1,2,3} Management Study Program S-1 Faculty of Economics and Business, Widyatama University Bandung.
Email: ¹mona.argadiraksa@widyatama.ac.id, ²auretia.eprilin@widyatama.ac.id,
³andi.budiawan@widyatama.ac.id

Abstract

Good employee performance is highly expected by an organization or government agency, because the more employees who have high performance, the overall productivity of an organization will increase so that goals will be achieved and realized. One way that an organization or government agency can do to maintain and maintain its human resources is by looking at the career development provided to employees. In carrying out its work activities, Bappedalitbang has constraints on the performance given by employees to its agencies. Based on the results of initial observations that have been made, this happens because the quantity and quality of employee work is unsatisfactory, and inconsistent employee work discipline results in decreased employee performance. Based on the data obtained, the level of employee attendance at Bappedalitbang Majalengka Regency is still low, so there needs to be consideration in providing performance allowances, where the provision of these benefits is also based on position and group where the amount can be determined based on workload, and work achievement. The provision of performance allowances must also be in line with improving employee performance. This performance allowance is fluctuating and the amount can vary depending on the performance of the employee concerned. Results of the analysis for the variables Performance Allowance and Work Discipline at the Regional Development Planning, Research and Development Agency (BAPPEDALITBANG) Majalengka Regency. The results of respondents' responses obtained an overall score in the affirmative category, but there are several indicators that can be seen through the smallest average score, meaning that the value shows that respondents disagree. So it can be concluded that the descriptive analysis on Performance Allowances and Work Discipline on Employee Performance is declared good.

Keywords: Performance Allowances, Work Discipline, Employee Performance.

INTRODUCTION

Good employee performance is highly expected by an organization or government agency, because the more employees who have high performance, the overall productivity of an organization will increase so that goals will be achieved and realized. One way that an organization or government agency can do to maintain and maintain its human resources is by looking at the career development provided to employees. In carrying out its work activities, Bappedalitbang has constraints on the performance given by employees to its agencies. Based

on the results of initial observations that have been made, this happens because the quantity and quality of employee work is unsatisfactory, and inconsistent employee work discipline results in decreased employee performance.

There are various factors that affect employee performance. Among them is the provision of performance allowances based on position and group where the amount is also determined based on workload and work achievement.

And in Bappedalitbang Majalengka Regency, its performance achievements are sometimes still not in accordance with the target, so there needs to be consideration in providing these performance allowances.

The provision of performance allowances must be in line with the improvement of employee performance. Based on the results of research (Saleh & Darwis, 2015) and (Najoan, Pangemanan, & Tengkere, 2018) stated that the provision of performance allowances has a positive and significant effect on employee performance.

Meanwhile, according to Yusnia Hanifah (2017) stated that Performance Allowance has a negative and significant effect on Employee Performance.

In addition to benefits, there is also work discipline, employee work discipline can be seen from employee attendance every day, punctuality of working hours, wearing work clothes and identification marks, and employee compliance with regulations.

The existence of work discipline is very necessary in a government agency because in a disciplined atmosphere, it will easily implement its work programs to achieve predetermined targets.

Ade Muslimat and Hariyaty Ab Wahid (2021) stated that work discipline has a positive and significant effect on employee performance, while Doni Irawan, Gatot Kusjono, Suprianto (2021) stated that work discipline does not affect employee performance.

Based on the description above, the author is interested in knowing how much influence benefits and work discipline have on employee performance.

At the Regional Development Planning, Research and Development Agency of Majalengka Regency a low level of employee performance can result in employees not being able to do their jobs properly, employee attendance is still inconsistent, sometimes increasing and sometimes decreasing which will result in low productivity and will result in decreased employee performance.

Based on the data obtained, the level of employee attendance at Bappedalitbang Majalengka Regency is still low, so there needs to be a consideration in providing performance allowances, where the provision of these benefits is also based on position and group where the amount can be determined based on workload, and work achievement.

The provision of performance allowances must also be in line with improving employee performance. This performance allowance is fluctuating and the amount can vary depending on the performance of the employee concerned.

Based on the background previously described, the author identifies the following problems:

1. How does the Allowance affect the Performance of Employees of the Regional Development Planning Agency for Research and Development of Majalengka Regency?
2. How does Work Discipline affect the Performance of Employees of the Regional Development Planning Agency for Research and Development of Majalengka Regency?
3. How does the Multan Allowance and Work Discipline affect the Performance of Employees of the Regional Development Planning Agency for Research and Development of Majalengka Regency?

The objectives of the research conducted at the Regional Development Planning Agency for Research and Development of Majalengka Regency are as follows:

1. To determine the effect of allowances on partial performance of employees of the Regional Development Planning Agency for Research and Development of Majalengka Regency.
2. To determine the effect of Work Discipline partially on the Performance of Employees of the Regional Development Planning Agency for Research and Development of Majalengka Regency.
3. To determine the effect of Allowances and Work Discipline simultaneously on the Performance of Employees of the Regional Development Planning Agency for Research and Development of Majalengka Regency.

RESEARCH METHODS

According to Priyono (2016: 1) Research Method is a way of doing something by using the mind carefully to achieve a goal. Meanwhile, according to Sugiyono (2019: 2), the research method is a scientific way to obtain data with certain purposes and uses. The methods used by the author are descriptive and verification research methods. The research data obtained is processed, and analyzed quantitatively. And further processed with tools in the form of theoretical basics studied previously so that it can clarify the picture of the object under study and then conclusions are drawn from these results. The method that the author uses is the descriptive method. Descriptive Method according to Sugiyono (2019: 9) is a method used to describe or analyze a research result but is not used to make broader conclusions. This descriptive method is a method that aims to determine the nature and deeper relationship between two variables by observing certain aspects more specifically to obtain data that follows existing problems with research objectives, where the data is processed, analyzed, and processed further based on theories that have been studied so that the data can be concluded.

RESEARCH RESULTS AND DISCUSSION

Respondent Overview

In this study, the author distributed questionnaires to 40 employees of the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) of Majalengka Regency. This questionnaire uses a closed question type and a positive question

form. The questions in this questionnaire relate to Performance Allowances and Work Discipline on Employee Performance. This research is located on Jl. Siti Armilah No.64, Majalengka Kulon, Majalengka District, Majalengka Regency, West Java. The following are tables compiled to give respondents a general idea of gender, age, expenses, length of work and last education:

Table 1: Recapitulation of Respondents by Gender

Gender	Frequency	Percentage (%)
Woman	14	35%
Man	26	65%
Sum	40	100%

Source: Questionnaire results (2023)

Based on **Table 1**, it is known that there are more male respondents compared to women, namely men by 66.7%, while women by 33.3%. Of all respondents that can be found by researchers dominated by men, the number of male employees is more than female employees because in terms of decision-making and problem-solving, male employees are more dominant and focus on one goal, while women generally have a fairly branched mind.

Table 2: Classification Profile of Officer Respondents Based on Long Work

Length of Work	Frequency	Percentage (%)
1 - 5 Years	14	35%
5 - 10 Years	4	10%
10 - 15 Years	8	20%
> 15 Years	14	35%
Sum	40	100%

Source: Questionnaire results (2023)

From **Table 2** it can be seen that for the first order, respondents who worked for 1-5 years for 35.3%, respondents who worked for between 5-10 years for 10.3%, then respondents who worked for 10-15 years for 20.5% and >15 years of work for 33.3%. Thus, respondents who work the most 1-5 years are more dominant than other working hours.

Table 3: Profile of Respondent Classification by Age

Age	Frequency	Presented
20 - 30	9	23%
31 - 40	12	30%
41 - 50	13	33%
> 50	6	15%
Sum	40	100%

Source: Questionnaire results (2023)

Based on **Table 3**, respondents' data with age characteristics showed that in BAPPEDALITBANG Majalengka Regency there were 13 employees, the highest frequency with the age of 41-50 years (33%). Then for the age of 31-40 years (30%), there are 12 employees. Furthermore, for the age of 20-30 years, there are 9 employees (23%). And the last age of >50 years there are 6 employees (15%), this indicates that the age is already relatively young and requires experience in the world of work, just how these employees continue to improve their skills in their work.

Research Instrument Test Results

Validity Test

The interval score of each question item tested for validity is correlated with the overall interval score of the item, if the correlation coefficient is positive, then the atom is valid, while if negative then there is what is called invalid and will be excluded from the questionnaire or replaced with a corrective statement. An instrument can be declared valid if the value of the r-count coefficient is obtained $> r\text{-table}$ (0.312).

Recapitulation of test results then obtained the following validity results:

Table 4: Validity Test Results

Instruments	Coefficient of Validity	Limit Value	Conclusion
Performance Allowance (X1)			
1	0,726	0,312	Valid
2	0,702	0,312	Valid
3	0,842	0,312	Valid
4	0,765	0,312	Valid
5	0,528	0,312	Valid
6	0,803	0,312	Valid
7	0,732	0,312	Valid
8	0,420	0,312	Valid
9	0,703	0,312	Valid
Work Discipline (X2)			
1	0,698	0,312	Valid
2	0,749	0,312	Valid
3	0,772	0,312	Valid
4	0,857	0,312	Valid
5	0,899	0,312	Valid
6	0,693	0,312	Valid
7	0,917	0,312	Valid
8	0,815	0,312	Valid
9	0,743	0,312	Valid
10	0,881	0,312	Valid
11	0,773	0,312	Valid
12	0,804	0,312	Valid
13	0,780	0,312	Valid
14	0,903	0,312	Valid
15	0,818	0,312	Valid

Employee Performance (Y)			
1	0,751	0,312	Valid
2	0,763	0,312	Valid
3	0,720	0,312	Valid
4	0,783	0,312	Valid
5	0,606	0,312	Valid
6	0,795	0,312	Valid
7	0,753	0,312	Valid
8	0,857	0,312	Valid
9	0,896	0,312	Valid
10	0,874	0,312	Valid
11	0,864	0,312	Valid
12	0,676	0,312	Valid
13	0,849	0,312	Valid
14	0,890	0,312	Valid
15	0,834	0,312	Valid
16	0,667	0,312	Valid
17	0,572	0,312	Valid
18	0,734	0,312	Valid

Source: Results of research data processing (2023)

Based on table 4 of the data processing results above, it is stated that the statement items representing each variable are valid. Because each statement item gets a larger table score of 0.312. So that it can be concluded that the statement item is valid.

Reliability Test

According to Sugiyono (2017: 209) in Soleh, Renaldy Fachrezzy Mochammad (2020) suggests that reliability is the extent to which measurement results using the same object, will produce the same data. Therefore, for the determination of reliable instrument items, namely the Cronbach Alpha coefficient $\alpha > 0.70$, the reliability is good. The results of reliability testing for each variable can be seen in the following table:

Table 5: Reliability Test Results

Instruments	Reliability Coefficient	Limit Value	Conclusion
Performance Allowance (X1)	0,864	0,7	Reliable
Work Discipline (X2)	0,961	0,7	Reliable
Employee Performance (Y)	0,959	0,7	Reliable

Source: Results of research data processing (2023)

Based on the results of the data processing above, it shows that the Reliability statistics table obtained a value of Cronbach's Alpha > 0.7 . Then it can be concluded that the item item or statement item item that is the dimension of each variable is Reliable. In the total statistical item table, the Corrected Item-total Correlation column can also show the validity of statement items, where the value of Corrected Item-total Correlation for all statement items > 0.4 or $> R$ Table or 0.312 can be concluded that all statement items are valid.

Descriptive Analysis of Performance Allowances and Work Discipline on the Performance of Employees of the Regional Development Planning Agency for Research and Development of Majalengka Regency

Recapitulation of Response to Employment Allowance of BAPPEDALITBANG Majalengka Regency Employees Regarding Performance Allowance

In the framework of this study, the variables identified were Employment Benefits, Work Discipline, and Employee Performance. These variables are used as the main focus in research, to examine problems arising from the interaction between these variables. This section will discuss the analysis of Work Allowances found by researchers through data collection through questionnaires at the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) of Majalengka Regency. In this section, we will conduct a descriptive analysis that describes the Employee Allowance at BAPPEDALITBANG Majalengka Regency

The table below shows the results of processing questionnaire data using Microsoft Excel software. The data in this table comes from questionnaires that have been distributed to respondents in this study, and the following are the results of analysis of the questionnaire data.

Table 6: Recapitulation of BAPPEDALITBANG Majalengka Regency Employees' Response Regarding Performance Allowance

No	Statement	Respondents' Answers					Total Score	Average	Criterion
		SS	S	N	TS	STS			
1	Benefits provided on time and on target	7	17	8	2	2	133	3,33	Good enough
2	The allowance received can meet personal needs	5	15	12	3	5	135	3,38	Good enough
3	The benefits provided make employees feel more valued.	8	14	11	4	5	129	3,23	Good enough
4	Allowances are provided fairly and equitably	6	11	12	6	5	127	3,18	Good enough
5	Benefits provided by agencies are based on the position, position, and performance of employees.	13	19	5	1	2	160	4,00	Good
6	Benefits provided by agencies are accessible to all employees fairly.	4	11	16	6	3	127	3,18	Good enough
7	Benefits received according to work and responsibilities.	6	16	7	6	5	132	3,30	Good enough
8	Agencies provide additional allowances in special situations. such as marriage, child birth, or emergency situations.	2	14	11	7	6	119	2,98	Good enough
9	Benefits received affect employee satisfaction	7	13	15	1	4	138	3,45	Good
	Total						1200	3,33	Good enough

Source: Results of research data processing (2023)

Based on **Table 6** above explaining the distribution of employee responses regarding Performance Allowances at the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) Majalengka Regency, the highest average score was 4.00 about "Benefits provided by agencies based on employee position, position, and performance", while the lowest average value was obtained at 2.98 about "Agencies provide additional allowances in special situations. such as marriage, child birth, or emergencies.", and then the average score obtained was 3.33 The value is in the interval class between 2.60 - 3.39 and is in the Good Enough Category So that it can be concluded that the Performance Allowance of the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) of Majalengka Regency can be said to be quite good.

Recapitulation of BAPPEDALITBANG Employee Allowance Response Majalengka Patent Regarding Work Discipline

The table below displays the results of questionnaire processing using Microsoft Excel software, which is derived from questionnaire data obtained by distributing questionnaires to study participants. Here are the results of the processing of the questionnaire.

Table 7: Recapitulation of Responses of BAPPEDALITBANG Majalengka Regency Employees Regarding Work Discipline

NO	Statement	Respondent's Answers					Total Score	Average	Criterion
		SS	S	N	TS	STS			
1	Employees show up on time.	10	15	8	5	2	146	3,65	Good
2	Employees are never absent from work for no apparent reason.	5	17	9	6	3	135	3,38	Good enough
3	The company has an official attendance policy, such as predetermined attendance or leave rules.	9	24	4	2	1	158	3,95	Good
4	Officers comply with the established working rules of the enterprise.	9	15	9	5	2	144	3,60	Good
5	Employees believe compliance with work regulations is an important part of work ethics.	9	17	10	3	1	150	3,75	Good
6	Employees use work equipment in accordance with the regulations set by the company	5	20	10	2	3	142	3,55	Good
7	Employees are responsible for Perform a given task	8	16	11	4	1	148	3,70	Good
8	Employees strive to complete work in accordance with work standards set by the company.	9	19	10	1	1	154	3,85	Good
9	Employees believe compliance with work standards is the key to success at work.	5	23	24	3	1	148	3,70	Good
10	Employees are always careful and calculating at work.	6	17	13	3	1	144	3,60	Good

11	Employees always maintain cleanliness and tidiness at work	6	15	12	6	1	139	3,48	Good
12	Employees always pay attention to occupational safety and health	8	16	11	4	1	146	3,65	Good
13	Employees are respectful and courteous to superiors and co-workers.	10	21	6	2	1	157	3,93	Good
14	Can complete work honestly and responsibly.	7	19	9	4	1	147	3,68	Good
15	Employees use company resources wisely and responsibly	8	18	8	4	2	146	3,65	Good
	Total						2204	3,67	Good

Source: Results of research data processing (2023)

Based on **Table 7** above explaining the distribution of employee responses regarding Work Discipline at the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) Majalengka Regency, the highest average score was 3.95 with regard to "The company has an official attendance policy, such as predetermined attendance or leave rules.", while the lowest average score was obtained of 3.38 with regard to "Employees are never absent from work for no apparent reason.", and subsequently the average score obtained was 3.67. The value is in the interval class between 3.40 - 4.19 and is in the Good category. So that it can be concluded that the Work Discipline of the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) of Majalengka Regency can be said to be Good.

Recapitulation of BAPPEDALITBANG Majalengka Regency Employee Performance Response Regarding Employee Performance

Table 8: Recapitulation of BAPPEDALITBANG Majalengka Regency Employees' Responses on Employee Performance

No	Statement	Respondent's Answers					Total Score	Average	Criterion
		SS	S	N	TS	STS			
1	Employees are able to complete the amount of work set by the agency	8	19	9	4	0	145	3,63	Good
2	Employees are able to handle work appropriately	4	24	9	3	0	152	3,80	Good
3	Employees are able to complete large amounts of work in a certain period of time	5	14	13	7	1	135	3,38	Good enough
4	Employees work optimally to achieve good results for the agency	9	19	9	2	1	153	3,83	Good
5	Employees have skills or expertise in each of their fields	10	17	11	2	0	155	3,88	Good

6	Employees are able to complete work according to established standards	4	21	13	1	1	145	3,63	Good
7	Employees make time targets for the completion of work and activities	6	20	4	8	2	140	3,50	Good
8	Employees use time efficiently in carrying out their duties	4	18	10	4	4	134	3,35	Good enough
9	Employees complete their tasks on time	5	15	12	7	1	136	3,40	Good
10	Employees determine and manage work priorities effectively	7	18	9	5	1	145	3,63	Good
11	Employees do their work deftly and do not procrastinate	4	17	10	6	3	133	3,33	Good enough
12	Employees use the facilities provided by the agency to support their work	9	19	6	4	2	149	3,73	Good
13	Employees take the initiative to complete their work without waiting for orders from superiors	3	17	10	7	3	126	3,15	Good enough
14	Employees are open to new suggestions and ideas	4	19	12	4	1	141	3,53	Good enough
15	Employees have the initiative to help colleagues	5	18	6	8	3	134	3,35	Good
16	Employees fully support the goals of the agency and strive to play a role in the progress of the agency	8	22	9	0	1	156	3,90	Good
17	Officers ready to be given extra duty outside working hours	3	10	14	7	6	117	2,93	Good enough
18	Agencies provide adequate support to increase employee work commitment	5	17	9	6	3	135	3,38	Good enough
	Total						2397	3,52	Good

Source: Questionnaire results (2023)

Based on **Table 8** above explaining the distribution of employee responses regarding Employee Performance at the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) Majalengka Regency, the highest average score of 3.90 was obtained with regard to "Employees fully support the goals of the agency and strive to play a role in the progress of the agency", while the lowest average score was obtained at 2.93 regarding "Employees willing to be given additional tasks outside working hours", and then the average score obtained was 3.52. The value is in the interval class between 3.40 - 4.19 and is in the Good category. So that it can be concluded that the performance of employees of the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) of Majalengka Regency can be said to be good.

Verification Analysis of Performance Allowances and Work Discipline on Employee Performance at the Regional Development Agency for Research and Development (BAPPEDALITBANG) Majalengka Regency

Classical Assumption Test

There are several tests in this study to determine whether the model used can represent or approach reality. To test the regression model used, it must first test the classical assumptions.

Normality Test

The normality test is used to see if there are normal residual values or not. Residual is the difference between the real value and the predicted value in linear regression analysis, both multiple and simple. A good regression model is one that has normally distributed residuals.

Normality tests can be performed for each variable, however, regression models require normality in residual values and not in research variables. In the normality test using the Kolmogorov-Smirnov test, the provision is that if the significance value is more than 5% or 0.05, the residual follows the normal distribution.

Table 9: Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Predicted Value
N		40
Normal Parameters ^{a,b}	Mean	44.5250000
	Std. Deviation	13.2197538
Most Extreme Differences	Absolute	.110
	Positive	.110
	Negative	-.081
Test Statistic		.110
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

Source: Data that has been processed IBM SPSS Statistics Macbook Version 25, 2023

Based on **Table 9** it can be concluded that the results of the Kolmogorov-smirnov test show that $Asymp.sig > 0.05$ with a value of 0.200. Thus it can be said that the data is normally distributed.

Multicollinearity Test

This test is used to test whether the regression model found a correlation between independent variables (independent variables). To determine whether or not there is multicollinearity in the regression in this study, use values *tolerance* and *variance inflation factor* (VIF).

Where if the VIF value < 10 then it does not happen *the problem of multicholinaritas*. If $VIF > 10$ then occurs *the problem of multicholinaritas*. The following is a table of multicollinearity test results on three variables in this study using *IBM SPSS Statistics Macbook software version 25, 2023*.

Table 10: Multicollinearity Test Results

		Coefficients ^a					Collinearity Statistics	
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	2.669	2.574		1.037	.306		
	Tunjangan	.271	.106	.140	2.553	.015	.799	1.251
	Disiplin	1.015	.063	.884	16.128	.000	.799	1.251

a. Dependent Variable: Kinerja

Source: Data that has been processed *IBM SPSS Statistics Macbook Version 25, 2023*

Based on Table 10 **it can be concluded that the variance** inflation factor (IVF) value of the independent variable is no greater than 10 or $IVF < 10$. So it can be said that there is no multicollinearity between variables in the regression model, so the research is worth continuing.

Heteroscedasticity Test

In this test it is used to detect the presence or absence of heteroscedasticity through *scatterplot* graphs in the spread of point points. Whether the spread forms a clear pattern or not, if the data point spreads above and below the number 0 on the Y-axis and is irregular, then there is no heteroscedasticity problem.

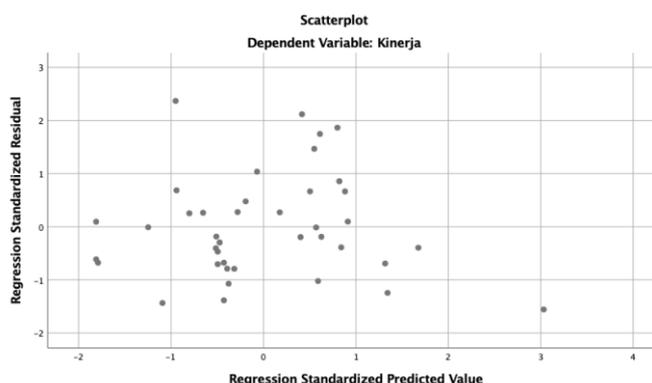


Figure 1: Heteroscedasticity Test Results

Source: Data that has been processed *IBM SPSS Statistics Macbook Version 25, 2023*

In **Figure 1 it can be seen through the Scatterplot** graph, that the *residuals spread evenly above and below the number 0 and the residual plot does not create a certain plot, it can be concluded that in the homoscedasticity regression model heteroscedasticity does not occur*.

Double Linear Regression Analysis

Multiple linear analysis is used to prove that the hypothesis has an influence, either partially or simultaneously of both *independent variables* (Performance Allowance and Work Discipline) on the dependent variable (Employee Performance). The statistical calculation is contained in this study by utilizing *SPSS (Statistical Package and Social Science) 25 for macbook software*.

Table 11: Double Linier Regression Equation

		Coefficients ^a				Collinearity Statistics		
Model		Unstandardized Coefficients	Std. Error	Standardized Coefficients	t	Sig.	Tolerance	VIF
1	(Constant)	2.669	2.574		1.037	.306		
	Tunjangan	.271	.106	.140	2.553	.015	.799	1.251
	Disiplin	1.015	.063	.884	16.128	.000	.799	1.251

a. Dependent Variable: Kinerja

Source: Data that has been processed *IBM SPSS Statistics Macbook Version software 25, 2023*

The regression equation model that can be written from these results in the form of a standardized regression equation is as follows:

$$Y = 2.669 + 0.271 X_1 + 1.015 X_2$$

Based on the calculation results using IBM SPSS Statistic Windows version 25 software obtained the following results:

- The constant of 2,669 states that if the Work Allowance and Work Discipline are (0) and there is no change, it can be concluded that Employee Performance will be worth 2,669.
- The value of the variable Employment Allowance (X1) has a regression coefficient of 0.271 meaning that if the Performance Allowance increases by one unit, and the other variable is constant, then Employee Performance (Y) will increase by 0.271 units.
- The value of the Work Discipline variable (X2) has a regression coefficient of 1.015, meaning that if Work Discipline (X2) increases by one unit, while the other variable is constant, it can be concluded that Employee Performance (Y) will increase by 1.015 units.

Based on the model above, it shows that the direction of the relationship between Performance Allowances and Work Discipline on Employee Performance is unidirectional. This means that if the Performance Allowance and Work Discipline change by one unit, then Employee Performance will increase by one unit.

Results of the correlation coefficient simultaneously

Correlation analysis can be used to determine the extent of the close relationship (correlation) between Work Allowance (X1) and Work Discipline (X2) on Employee Performance (Y) at the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) Majalengka Regency. The following are the criteria for correlation

closeness and the results of the correlation calculation between the independent variable and the dependent variable can be seen in the table as follows:

Table 12: Results of the correlation coefficient simultaneously

Model Summary ^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.955 ^a	.911	.906	4.2371	.911	189.821	2	37	.000	1.282

a. Predictors: (Constant), Disiplin Kerja, Tunjangan Kinerja

b. Dependent Variable: Kinerja Pegawai

Source: Data that has been processed IBM SPSS Statistics Macbook Version 25, 2023

Based on **Table 12**, it can be concluded that the value of the correlation coefficient (R) is 0.955. The value is then interpreted based on predetermined criteria, meaning that a correlation of 0.955 shows a very strong relationship between the independent variable (Performance Allowance and Work Discipline) simultaneously with the dependent variable (Employee Performance), because it is seen in the interval class 0.80-1.000 with very strong criteria.

1. Coefficient of Simultaneous Determination

Based on the data in **Table 12**, it can be concluded that the value of determination (R²) is 0.911 to express the contribution between the independent variable (Performance Allowance and Work Discipline) simultaneously with the dependent variable (Employee Performance) can be determined using the coefficient of determination formula as follows:

$$\begin{aligned}
 Kd &= R^2 \times 100\% \\
 &= (0.911)^2 \times 100\% \\
 &= 82.9\%
 \end{aligned}$$

The coefficient of determination (Kd) can be concluded that the effect of performance allowances and work discipline on employee performance is 82.9% while the remaining 17.1% is influenced by other variables that are not studied.

2. Hypothesis Testing

Test F is conducted to see how much influence the independent variables, namely Performance Allowance and Work Discipline, whether or not have an influence on the dependent variable of Employee Performance simultaneously. With the level of significance used, which is 5% because it is considered strict enough to represent the relationship between the variables studied, to find out whether the variables of the correlation coefficient are significant or not, the following criteria are used:

- If $F_{count} > F_{table}$, Then H₀ is rejected
- If $F_{count} < F_{table}$, Then H₀ is accepted

The following results of simultaneous hypothesis testing in this study with a total of 40 data and a significance level of $\alpha = 5\%$ or 0.05 are as follows:

$$\begin{aligned}
 F_{\text{table}} &= f(k; n-k) \\
 &= f(2; 40-2) \\
 &= f(2; 38-2) \\
 &= 3.24
 \end{aligned}$$

Table 13: Simultaneous hypothesis test results (F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6815.714	2	3407.857	189.821	.000 ^b
	Residual	664.261	37	17.953		
	Total	7479.975	39			

a. Dependent Variable: Kinerja Pegawai

b. Predictors: (Constant), Disiplin Kerja, Tunjangan Kinerja

Source: Data that has been processed IBM SPSS Statistics Macbook Version 25, 2023

Based on the results of the test in **Table 13**, it can be concluded that the $F_{\text{calculate}}$ value is 189.821 with a p-value (Sig) of 0.000, with $\alpha = 0.05$ and with a degree of freedom $df_1 = k - 1$ ($2 - 1 = 1$) then the value of $df_1 = 1$ and $df_2 = n - k$ ($40 - 2 = 38$) then the value of $df_2 = 38$, so it can be known from the F_{table} of 3.24. The result of $F_{\text{calculate}} > F_{\text{table}}$ or ($189.821 > 3.24$) then H_0 is rejected and H_a is accepted, meaning that there is an effect of Performance Allowance (X_1) and Work Discipline (X_2) on Employee Performance (Y).

The Effect of Performance Benefits and Work Discipline on Employee Performance Partially

To determine the effect of Performance Allowance and Work Discipline on Employee Performance partially, it can be calculated *pearson correlation* coefficient, determination coefficient, and partial hypothesis test (t test) using the SPSS (*statistical Package and Social Science*) 25 for macbook application as follows:

1. Pearson correlation coefficient

Table 14: Partial Correlation Coefficient Correlations

		Tunjangan Kinerja	Disiplin Kerja	Kinerja Pegawai
Tunjangan Kinerja	Pearson Correlation	1	.448**	.536**
	Sig. (2-tailed)		.004	.000
	N	40	40	40
Disiplin Kerja	Pearson Correlation	.448**	1	.946**
	Sig. (2-tailed)	.004		.000
	N	40	40	40
Kinerja Pegawai	Pearson Correlation	.536**	.946**	1
	Sig. (2-tailed)	.000	.000	
	N	40	40	40

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

Source: Data that has been processed IBM SPSS Statistics Macbook Version 25, 2023

Based on the data in table 4.14, it can be concluded that, the results of the correlation coefficient of Performance Allowance (X1) and Work Discipline (X2) to Employee Performance (Y) at the Regional Development Planning Agency for Research and Development (BAPPEDALITBANG) Majalengka Regency are as follows:

- a. The level of relationship between the variable Performance Allowance (X1) and Employee Performance (Y) the correlation coefficient is 0.536. The value is in the interval 0.40-0.599, thus it can be concluded that the statistics have a moderate relationship with the direction of a positive relationship.
- b. The level of relationship between the Performance Discipline Variable (X2) and Employee Performance (Y) the correlation coefficient is 0.448. The value is in the interval 0.40-0.599, thus it can be concluded that the statistics are a moderate relationship with a positive relationship direction.

2. Coefficient of Determination

Table 15: Determination Test Results (R-Square)

Model Summary ^b										
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.955 ^a	.911	.906	4.2371	.911	189.821	2	37	.000	1.282

a. Predictors: (Constant), Disiplin Kerja, Tunjangan Kinerja

b. Dependent Variable: Kinerja Pegawai

Source: Data that has been processed IBM SPSS Statistics Macbook Version 25, 2023

Based on table 15, it can be concluded that the R2 value of 0.911 affects two variables, namely the dependent variable in the Regional Development Planning, Research and Development Agency (BAPPEDALITBANG) of Majalengka Regency by 91.1% in addition to the rest of the presentation is influenced by variables outside of this study. Furthermore, to express the size of the contribution between one variable and another, it can be determined using the coefficient of determination formula using the *Beta x Zero Order formula*. *Beta* is a standardized regression coefficient, while *zero order* is a partial correlation of each independent variable to the dependent variable, as follows:

$$Kd = R2 \times 100\%$$

To see some of the contributions between the variables Performance Allowance and Work Discipline to Employee Performance from variables that were not studied in this study, as follows:

a. Compensation (X1) to Employee Performance (Y)

To calculate how much influence, the contribution given by the variable Performance Allowance (X1) with Employee Performance (Y) can be known through the coefficient of

determination (Kd), with the following formula:

$$\begin{aligned} Kd &= R^2 \times 100\% \\ &= (0.536)^2 \times 100\% \\ &= 28.73\% \end{aligned}$$

The coefficient of determination (Kd) can be concluded that the effect of Performance Allowance (X1) with Employee Performance (Y) of 28,73% while the rest is as big as 71,27% influenced by other variables that were not studied.

b. Work Discipline (X2) on Employee Performance (Y)

To calculate how much influence, the contribution given by the variable Performance Allowance (X2) with Employee Performance (Y) can be known through the coefficient of determination (Kd), with the following formula:

$$\begin{aligned} Kd &= R^2 \times 100\% \\ &= (0.448)^2 \times 100\% \\ &= 20.1\% \end{aligned}$$

The coefficient of determination (Kd) can be concluded that the effect of Performance Allowance (X1) with Employee Performance (Y) of 20,1% while the rest is as big as 79,9% influenced by other variables that were not studied.

3. Partial Test (Test t)

The t-test is intended to test how far a variable is partially independent of the variation of the dependent variable. The level of significance applied in this study is 5%, with degrees of freedom $df = n - k$, where n is the number of observations/data/respondents and k is the number of research variables. The use of this significant level aims to define the boundaries of admission and rejection areas H_0 . With a significant rate of 5%, it is considered adequate to reflect the relationship between the variables under study, in accordance with the general standards often used in research.

To find out the value of the significance level table used in this study with a significance level of $\alpha = 5\%$ or 0.05, with a degree of freedom $df = n - k$, then $40 - 2 = 38$. Calculate the area of significance or rejection of the hypothesis by comparing T_{count} with T_{tabel} according to the following conditions:

- If $T_{counts} > T_{table}$, then H_0 is rejected
- If $T_{counts} < T_{table}$, then H_0 is accepted

Then the results of partial testing are as follows:

Table 16: Partial Hypothesis Test Results (t)

		Coefficients ^a				Collinearity Statistics		
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	2.669	2.574		1.037	.306		
	Tunjangan	.271	.106	.140	2.553	.015	.799	1.251
	Disiplin	1.015	.063	.884	16.128	.000	.799	1.251

a. Dependent Variable: Kinerja

Source: Data that has been processed IBM SPSS Statistics Macbook Version 25, 2023

Based on the results of the partial hypothesis test (t) in table 16, it can be concluded as follows:

- a. Based on the calculation of statistical tests in table 16, it can be seen if ($T_{count} > T_{table}$) or ($2,553 > 2,024$) means that H_0 is rejected and H_a , it can be concluded that there is an influence between Performance Allowance and Employee Performance.
- b. Based on the calculation of statistical tests in table 16, it can be seen if ($T_{count} > T_{table}$) or ($16,128 > 2,024$) means that H_0 is rejected and H_a , then it can be concluded that there is an influence between Work Discipline and Employee Performance.

Table 17: Summary of Hypothesis Testing Results

Hypothesis	Hypothesis Statement	Hypothesis Testing Results	Information
1	There is an influence between Performance Allowance and Employee Performance	Accepted	$T_{calculate} > T_{table}$ or ($2,553 > 2,024$)
2	There is an influence between Work Discipline and Employee Performance	Accepted	$T_{calculate} > T_{table}$ or ($16,128 > 2,024$)
3	There is an influence between Performance Allowance and Work Discipline with Employee Performance	Accepted	$F_{calculate} > F_{table}$ or ($189,821 > 3.24$)

Source: Data that has been processed by researchers (2023)

CONCLUSION

Based on the results of the research conducted through statistical data analysis from the distributed questionnaires and observations at the Regional Development Planning Agency, Research and Development (BAPPEDALITBANG) of Majalengka Regency, the research findings can be summarized as follows:

1. The Performance Allowance variable partially influences the Employee Performance variable, with a significant value of $0.015 > 0.05$ and the t-value $>$ t-table or ($2.553 > 2.024$), meaning H_0 is accepted, and H_1 is rejected.

2. The Work Discipline variable partially influences the Employee Performance variable, with a significant value of $0.000 < 0.05$ and the t-value $>$ t-table or $(16.128 > 2.024)$, meaning H_0 is rejected, and H_2 is accepted.
3. There is a simultaneous or joint influence between the Performance Allowance and Work Discipline variables on Employee Performance significantly with a significant value of $0.000 < 0.05$ and the F-value $>$ F-table or $(189.821 > 3.24)$, meaning H_0 is rejected, and H_3 is accepted.

Recommendations

Based on the research results, discussions, and conclusions obtained, the author provides several recommendations for consideration, namely:

1. The Performance Allowance should be maximized by ensuring that the institution provides a uniform performance allowance, in line with workload and job performance.
2. Work Discipline should be implemented by enforcing rules and imposing sanctions or penalties on employees who do not comply with applicable regulations.
3. Employee Performance should be improved by recognizing achievements and giving awards to employees with good performance, and by applying punishment to employees for their inability to perform or carry out tasks as instructed.
4. Future researchers could expand the research by adding other variables besides Performance Allowance and Work Discipline that may influence Employee Performance, such as Employee Satisfaction, Leadership Style, Organizational Culture, Work Environment, and others.

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