

# THE ROLE OF INCENTIVES IN MODERATING THE EFFECT OF COMPETENCE AND WORKLOAD ON EMPLOYEE PERFORMANCE AT PURI SARON MADANGAN

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## ARTICLE INFO

### Keywords:

Incentives,  
Competence,  
Workload,  
Employee Performance

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## ABSTRACT

The Role of Incentives in Moderating the Effect of Competence and Workload on Employee Performance at Puri Saron Madangan. This study aims to determine the effect of competence and workload on employee performance with incentives as a moderating variable. This study used a quantitative approach, the data collection method used a questionnaire with a total sample of 88 respondents consisting of Puri Saron Madangan employees. The analysis technique used is moderated regression analysis. The results showed that partially employee competence has a positive influence on employee performance while workload has a negative effect on employee performance. After the moderation test was carried out, the results obtained with the existence of incentives were able to strengthen the effect of work competence on employee performance and incentives were also able to weaken the workload variable in influencing employee performance.

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## 1. INTRODUCTION

The tourism business has become the cornerstone of Bali's regional development (Krisdayanthi, 2020). The area of Bali which is designated as the center of tourism in the central part of Indonesia is a tourist area which is not only famous for the hospitality of its people, but also for its customs, natural flora and fauna, as well as tourist attractions which have their own characteristics. This situation opens opportunities for the tourism industry in Bali, especially in the hospitality sector which is an important component (Setiawan 2018). In Hospitality businesses in order to provide good service quality also require support from employees in terms of performance, maximum employee performance will be able to have a positive impact on tourists and hotel guests.

This research carried out by Puri Saron Madangan, Hotel Puri Saron Madangan is located in Madangan Village, Petak kaja, Gianyar Regency. The selection of the research object was based on the results of initial observations where it was found that a decrease in performance caused a decrease in the quality of the services provided. Employee performance is one of the factors that can be used as a benchmark in achieving company goals (Dewi and Setiawan 2022). Performance is something that can be done by someone according to their duties and functions, from the existing limitations it can be said that performance is the result of work that can be displayed or the work performance of an employee. Thus the performance of an employee can be measured from the results of work, results of assignments or results of activities within a certain time (Depitra and Soegoto, 2018). Research on the effect of competence on employee performance has been carried out by (Arifin, and Hartanto 2019), (Permatasari et al, 2019), (Moniharapon 2018) and (Hadi, 2018) who obtained the result that competency is able to influence employee performance, but it is different from previous research conducted by (Djaya 2021) who obtained the result that competence does not affect employee performance so that the level of competence of an employee cannot be used as a benchmark for the performance of the employee itself. In addition to competency variables, one of the factors that affect employee performance is workload.

Workload is a group or number of activities that must be completed by an organizational unit or position holder within a certain period of time (Antoni et al, 2021). Workload measurement is defined as a technique for obtaining information about the efficiency and effectiveness of work of an organizational unit, or position holders which is carried out systematically using job analysis techniques, workload analysis techniques or other management techniques. The condition that occurs in the research object is the increase in employee workload due to reduction in staff due to the impact of the Covid 19 pandemic so that many employees are concurrently on other job desks, the additional workload greatly affects employee

performance(Hastutiningsih 2019). This is supported by previous research conducted by(Antoni et al, 2021),(Djaya 2021)And(Saputra 2021)which states that a high workload will reduce employee performance.

This study adds incentives as a moderating variable due to the findings of several previous studies that were inconsistent with employee performance. organization (Sarwoto, 2017). Based on observations that have been made, data on receiving employee incentives in 2021 at Puri Saron Madangan is disproportionate between employees in one department, employees with heavier jobs get the same incentives as employees with easier jobs so they feel unfair, previous research on the effect of incentives on employee performance has been carried out by (Rini, et al, 2015), (Suwarna and Zulkarnaen, 2016), (Maya, 2017), (Fika, 2016) and research conducted by Putri, et al (2022) which states that incentives have a positive and significant effect on employee performance, in contrast to research conducted by ( Shahrash, 2016) and research conducted by (Sudarma, 2019) which found different results where incentives did not affect employee performance. The difference in the results obtained became the variables used in this study to find the role of incentives in moderating the effect of competence and workload on employee performance at Puri Saron Madangan. different from research conducted by (Shahrash, 2016) and research conducted by (Sudarma, 2019) which found different results where incentives did not affect employee performance. The difference in the results obtained became the variables used in this study to find the role of incentives in moderating the effect of competence and workload on employee performance at Puri Saron Madangan. different from research conducted by (Shahrash, 2016) and research conducted by (Sudarma, 2019) which found different results where incentives did not affect employee performance. The difference in the results obtained became the variables used in this study to find the role of incentives in moderating the effect of competence and workload on employee performance at Puri Saron Madangan.In the next section a literature review will be presented followed by an explanation of the method. The results of the research were then interpreted, discussed and concluded the results.

## 2. METHOD

This research was conducted at Puri Saron Madangan. The sampling technique used in this study is saturated sampling where all parts of the population are used as research samples. The sample of this research consisted of employees of Puri Saron Madangan. The sample used in this study was 88 respondents from various departments at Puri Saron Madangan.

The data collection method used in this study was using a questionnaire that was replicated and modified from previous research conducted by(Erwin and Rosnaida 2021)And(Hadi 2018). Then the research instrument test was carried out, the classic assumption test and the hypothesis were answered using moderated regression analysis.

## 3. RESULT AND DISCUSSION

### Research Instrument Test

The validity test shows that all variable indicators have a correlation coefficient value above 0.30 which means that all instruments are valid. The validity test is presented in Table 1.

Table 1. Validity Test

Indicator	Correlation coefficient	Terms of Passing Validity
X1.1 - X1.27	0.842 - 0.918	
X2.1 - X2.22	0.664 - 0.826	>0.30
X3.1 - X3.14	0.354 - 0.754	
Y1 - Y24	0.432 - 0.762	

The reliability test showed that all variables had a Cronbach's Alpha value above 0.60, which meant that all instruments could show consistent results in measuring again the same symptoms. The reliability test is presented in Table 2.

Table 2. Reliability Test

Variable	Cronbach's Alpha value
Competency (X1)	0.990
Workload (X2)	0.970
Incentive (X3)	0.905

Employee Performance (Y)

0.947

### Classic assumption test

The sig.2 tailed value in the normality test of 0.126 indicates a value greater than 0.05. This means that the data has been normally distributed. The VIF value for each variable is below 10 and the tolerance value above 0.1 indicates multicollinearity-free data. sig. value on the heteroscedasticity test greater than 0.05 indicates that the data is free of heteroscedasticity.

Table 3. Classical Assumption Test

Variable	Normality test	Multicollinearity Test tolerance	VIF	Heteroscedasticity Test
Competency (X1)		0.986	1014	0.533
Workload (X2)	0.126	0.841	1,188	0.568
Incentive (X3)		0.835	1,197	0.083

### Coefficient of Determination

The Adjusted R Square value in Table 4 is 0.515, meaning that the variation in employee performance is determined by the Competency, Workload and Incentive variables of 51.5 percent. Meanwhile, 48.5 percent was determined by other factors.

Table 4. Coefficient of Determination

Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	.726a	.527	.515	11.12866

### Model Feasibility Test

sig. value F of 0.000 is less than  $\alpha = 0.05$ , meaning that the variables of competence, work performance and interaction of incentives in moderating competence and workload are able to predict the performance of Puri Saron Madangan employees.

Table 5. F test

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	MeanSquare	F	Sig.
1	Regression	28282.344	5	5656,469	45,673	.000b
	residual	25388671	205	123,847		
	Total	53671.014	210			

a. Dependent Variable: Employee performance

b. Predictors: (Constant), Workload\*Incentives, Competence, Workload, Incentives, Competences\*Incentives

### Hypothesis test

Hypothesis testing in this study can be seen in table 6 below:

Table 6 Hypothesis Testing  
Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients		t	Sig.
		B	std. Error	Betas			
1	(Constant)	2068	14,472			.143	.887
	Competence	.277	.165	.420		2,682	.004
	Workload	-.289	.139	-.312		-2,071	.006
	Incentive	.986	.434	.558		2,275	.524
	Competency*Incentives	.214	.005	.300		2,881	.010
	Workload*Incentives	.181	.004	.096		2,376	.017

a. Dependent Variable: Employee performance

The results of testing the first hypothesis show that the relationship between competency variables and employee performance shows a parameter coefficient value of 0.277 with a significance value of  $0.004 < 0.05$ . These results indicate that competence has a positive and significant relationship to the performance of employees at Puri Saron Madangan (Hypothesis 1 is accepted). The competencies possessed by employees are the initial capital in improving the performance of the employees themselves to help the company achieve its goals, the higher the competencies possessed by employees, the better the performance provided.

The results of testing the second hypothesis show that the relationship between the workload variable and employee performance shows a parameter coefficient value of -0.289 with a significance value of  $0.006 < 0.05$ . The results of the study show a negative direction which means the opposite direction, the more workload given will reduce the employee's performance itself, workload is a factor that affects employee performance if it cannot be managed properly, therefore it is important to regulate workload so it does not affect employee performance

The results of testing the third hypothesis show that the interaction between incentives and competence has a regression coefficient value of 0.214 with a significance value of  $0.010 < 0.05$  (Hypothesis 3 is accepted). With incentives able to strengthen employee competence in improving performance, the incentives given to employees become a separate motivation to create a work environment that competes healthily so that it indirectly forces employees to improve their competence.

Testing the fourth hypothesis that the interaction between incentives and workload has a regression coefficient value of 0.181 with a significance value of  $0.017 < 0.05$  (4th hypothesis is accepted). Incentives are able to weaken the effect of workload on employee performance, with the addition of incentives, of course, it can be an additional supplement for employees to be able to manage their workload properly, with the high workload given, it will continue to increase employee performance if the employee gets incentives that match his workload.

#### 4. CONCLUSION

Competence has a significant positive effect on employee performance, the higher the employee competency, the employee performance will also increase. Workload has a significant negative effect on employee performance. The higher the workload will reduce the employee's performance itself, conversely the lower the workload, the employee's performance will also increase.

Incentives are able to strengthen the influence of competence on employee performance, with good competence and coupled with incentives will be able to improve employee performance. Incentives are able to weaken the effect of workload on employee performance, the higher the incentives given, the higher the workload will feel lighter so that it can affect employee performance.

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