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RESEARCH ARTICLE

THE EFFECT OF FINANCIAL COMPENSATION, NON FINANCIAL COMPENSATION AND WORK FLEXIBILITY ON ONLINE MOTORCYCLE TAXI DRIVERS PERFORMANCE WITH WORK SATISFACTION AS INTERVENING VARIABLES ON GOJEK IN MAKASSAR

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Abstract

This study aims to examine and analyze the effect of financial compensation, non-financial compensation and work flexibility on the performance of online motorcycle taxi drivers with job satisfaction as an intervening variable on Gojek in Makassar. The method used in this study is an explanatory method with data collection techniques using a questionnaire with a sample of 100 driver partners in Makassar, based on a sampling methods using the Slovin formula. The data analysis technique used is Moderation Regression Analysis (MRA) using SPSS version 25 software. The results showed that financial compensation, non-financial compensation, and work flexibility through job satisfaction as moderation had a positive and significant effect on partner performance. The conclusion from the results of the study illustrates that the optimal compensation and work flexibility system will increase partner job satisfaction and will improve partner performance.

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Introduction:-

Along with the development of technology, especially the internet in this era of globalization, it turns out that transportation is also not affected by its positive impact. Now, transportation is easier to obtain through applications that have been installed on consumer smartphones. The general public calls it an online motorcycle taxi, when the public is having an interest in a place and does not have a vehicle, an online motorcycle taxi can take consumers where they want to go. The role of transportation in the overall development of the region has brought a tremendous impact especially on the relationship between various regions (accessibility). Many smartphone users like this convenience to solve their various interests. This situation has become an opportunity for the people who are currently still struggling to improve their lives. One way to motivate drivers to be empowered as effectively and efficiently as possible to increase company productivity is by giving them compensation. This is expected to form a pattern of good relations between the drivers and the company where the drivers will think that the company where they work can understand and know the necessities of life that are the triggers why they work.

Compensation is everything that employees receive as compensation for their work (Handoko, 2001: 155). Employees view compensation as a measure of the value of their work. If driver partners see their compensation as inadequate, their performance, motivation and job satisfaction can drop dramatically. Therefore, the compensation

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program is very important to be taken seriously because compensation can increase or decrease performance, job satisfaction, and motivation of driver partners.

Providing compensation and work flexibility to driver partners can motivate and provide job satisfaction. In the opinion of Mangkunegara (2013: 84) compensation given to employees is very influential on the level of job satisfaction and work motivation, as well as work results. Provide compensation in accordance with the type of work and job title of the driver's partner, the driver's partner will feel satisfaction at work. A company must know the factors that can create job satisfaction for driver partners and can compensate appropriately, so that work driver satisfaction can be achieved that will be able to improve performance. Job satisfaction is a condition where the emotional condition of a driver partner is either pleasant or not so that the partners view their work (Handoko, 2008). Gojekcompany can meet the needs of the driver partners above, one of them is by applying schedule flexibility. According to Carlson et al. (2010) flexibility is a formal policy established by resource management or informal arrangements related to flexibility in a company. Furthermore, Carlson defines schedule flexibility as a flexible work arrangement which means choosing the place and time to work, whether formal or informal, which facilitates employees in policy for how long (time flexibility), when (timing flexibility), and where (place flexibility) employees work.

However, in the last 6 months, the income of online motorcycle taxi drivers, especially Gojek, has decreased due to several factors such as updates or updates on the online motorcycle taxi application, which can also cause problems for Gojek drivers, especially those who do not really understand how to use or operate their smart phones. Changes to the feature or appearance as well as the order button will automatically change. Of course it takes time for drivers to understand the new operational system, making it difficult for drivers to get orders. Fatih is a motorcycle taxi driver who was interviewed "I became a motorcycle taxi from 2015 and went to work every day at 6:00, but in the last 3 months my income has dropped dramatically. "I left at 6 am in the morning and go home at 1 am but only earning an income of 50 thousand, this is not reasonable for people who work almost 24 hours."said Fatih, this is only one complaint from the driver of the gojek that the researchers met, there are many more complaints that are almost the same as of fatih encountered.

Literature Review:-

Financial Compensation:

Compensation is any type of income in the form of money, direct or indirect goods received by employees in return for services provided to the company. If the compensation given by the company to its employees can provide satisfaction and can meet the needs, This will create a strong bond from employees to the company because employees will feel valued and considered by the company. Even so, the remuneration is not merely a fulfillment of rights, but must also contain the principle of being fair and just. Providing appropriate compensation has an important role in improving employee performance in a company (Hasibuan, 2008). Financial compensation is one of the factors that influence job satisfaction. Boone and Kurtz (2009: 327) stated that financial compensation is an award or reward in the form of money which includes wages and salaries plus benefits.

Non-Financial Compensation:

The company must also provide non-financial compensation to its employees in order to increase employee job satisfaction. Non-financial compensation consists of the work itself and the work environment in which the person works. Non-financial compensation is a form of compensation given to employees other than in the form of money. Compensation is given in accordance with and in accordance with applicable regulations, it will increase employee job satisfaction with the company. According to Riva'i (2004), non-financial compensation is a form of compensation given to employees other than in the form of money. Hasibuan (2001) is a pleasant emotional attitude and loves her work. This attitude is reflected by work morals, discipline and work performance. Job satisfaction is enjoyed at work, outside of work, and a combination of inside and outside work.

Work Flexibility:

One of the strategies undertaken by the company to maintain these employees is to provide working flexibility or to be better known as Flexible Work Arrangements (FWA). Flexibility of work is to be given as a form of work type variability, so as to make workmanship more flexible as work flexibility and flexibility. Flexible working hours also have a good effect on the mental health of the organization's members by reducing their stress levels (Lewis and Source, 2010). Kinick and Kreitner (2012) argue that the mental health of the organizational members has a positive effect on the job satisfaction of organizational members.

Job satisfaction:

Job satisfaction is an emotional attitude that is fun and loves work. This attitude is reflected by work morals, discipline and work performance. Job satisfaction is enjoyed at work, outside of work, and a combination of inside and outside work. (Hasibuan, 2001: 202). While according to (Locke in Prabu, 2005), job satisfaction is a statement of pleasure and positive results of an assessment of a job or work experience. Feelings of pleasure and positive will later have an impact on work performance that will affect on employee performance.

Performance:

Performance means work performance, work implementation, work achievement, performance or work appearance (D.R. Rahadi, 2010: 1). As stated by Anwar P. Mangkunegara (2004: 67) that the term performance comes from the word job performance or actual performance (work performance or actual achievement achieved by someone), namely the quality and quantity of work achieved by an employee in carrying out their duties in accordance with their responsibilities answer given to him. Anwar P. Mangkunegara (2004: 67) states that performance is generally divided into two, namely individual performance and organizational performance. Individual performance is the work of employees both employee work both in terms of quality and quantity based on predetermined work standards, while organizational performance is a combination of individual performance with group performance.

Methodology:-

This study uses explanatory patterns, namely research that aims to explain the position of the variable under study and the relationship between one variable with another variable. This research was conducted in the Tamalanrea, Sudiang, Pettarani, and Kerung-Kerung areas, Makassar, South Sulawesi Province. Determination of the respondent sample used in this study is through the sampling technique used is random sampling which is a sampling technique from members of the population carried out randomly regardless of population strata. The number of samples used can be calculated using the Slovin formula (Ariola, 2006) to get 89 rounded up to 100 respondents from 877 study populations.

The method used to collect data in this study is a questionnaire that is a number of written questions that are used to obtain information from respondents. The questionnaire in this study was distributed to respondents to collect data relating to variables of financial compensation, non-financial compensation, work flexibility, job satisfaction, and performance.

In this study researchers used a questionnaire or closed questionnaire, where respondents only chose the available answers. The measurement scale used in this instrument is the Likert scale. Likert scale is a scale used to measure attitudes, opinions, and perceptions of a person or group of people about social phenomena (Priyatno, 2010). Data is processed using a Likert scale with the answer to the question, the scale is 1-5. The intended value is the score of the respondent's answer, where the value used by the researcher is as follows: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, and

(5) Strongly Agree. The distinctive feature of the Likert scale is that the higher the score obtained by a respondent is an indication that the respondent has a more positive attitude towards the object the researcher wants to examine.

The analytical model used to test the hypothesis is by using Moderated Regression Analysis (MRA) with the help of SPSS version 25 software. This test is useful to determine the effect of independent variables on the dependent variable and its effects after being moderated or interacting with moderating variables. The equation of analysis is as follows:

$$Y = \beta_0 + \beta_1 X + e \quad (1)$$

$$Y = \beta_0 + \beta_1 X + \beta_2 Z + \beta_3 X.Z + e \quad (2)$$

Explanation:

Y = Accounting Fraud

X = Unethical Behavior

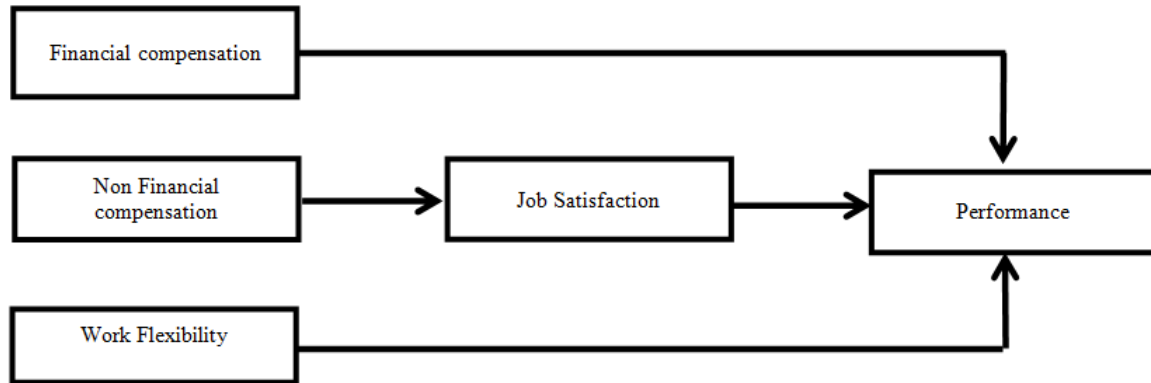
Z = Internal Control System

X.Z = Interaction between Unethical Behavior and Internal Control Systems β_0 = Constant

β_1 – β_2 = Regression Coefficient e

= Error

The conceptual framework of research based on relationships between research variables is shown in Figure 1 below.



Picture 1:- Conceptual Framework.

Results:-

The method of data collection in this study to provide a questionnaire directly to each respondent on the object of research in the driver's partner in Makassar, South Sulawesi Province. The questionnaire was distributed to 100 driver. Of the total 100 exemplar questionnaires there were 100 questionnaires that returned and were eligible to be processed with a return rate of 97 percent.

Testing Validity and Reliability of Research Variables:

Testing of valid and reliable research instruments can be seen in Table 1 below.

Table 1 Recapitulation of Testing Validity and Reliability of Research Data:

Table 1:- Validity test results.

Variabel	Indicator	R count	R table	Explanation
Financial Compensation (X1)	X1.1	0,578	0,197	Valid
	X1.2	0,603	0,197	Valid
	X1.3	0,627	0,197	Valid
	X1.4	0,595	0,197	Valid
	X1.5	0,696	0,197	Valid
Non Financial Compensation(X2)	X2.1	0,476	0,197	Valid
	X2.2	0,679	0,197	Valid
	X2.3	0,773	0,197	Valid
	X2.4	0,675	0,197	Valid
	X2.5	0,751	0,197	Valid
Work Fleksibility(X3)	X3.1	0,554	0,197	Valid
	X3.2	0,663	0,197	Valid
	X3.3	0,697	0,197	Valid
	X3.4	0,623	0,197	Valid
	X3.5	0,481	0,197	Valid
Job Satisfaction (Z)	Z.1	0,696	0,197	Valid
	Z.2	0,646	0,197	Valid
	Z.3	0,686	0,197	Valid
	Z.4	0,508	0,197	Valid
	Z.5	0,680	0,197	Valid
Performance (Y)	Y.1	0,770	0,197	Valid
	Y.2	0,381	0,197	Valid
	Y.3	0,696	0,197	Valid
	Y.4	0,502	0,197	Valid
	Y.5	0,693	0,197	Valid

Source: Primary Data Processed, 2020.

Validity test is done by correlating the score of each item with the total score of each attribute, the coefficient formulation used is the Pearson Product Moment Test with the SPSS version 25 program. as seen in Table 1 According to Sugiyono (2001: 123), the correlation between total item scores is an interpretation by consulting value of the critical r. If r count is greater than r critical, then the instrument is declared valid. From the statistical table with $df = (N-2) = (100-2) = 98 = 0.197$. From the validity test conducted on the score of each item with a total score of each attribute in this study, the results obtained are all items of independent variables and the dependent variable shows valid or valid, with the Pearson correlation value between the questions with the total positive above 0.197.

Table 2:- Reliability Test Results.

Variabel	Cronbach's Alpha	Explanation
Financial Compensation(X1)	0,743	Reliabel
Non Financial Compensation(X2)	0,769	Reliabel
Work Fleksibility(X3)	0,738	Reliabel
Job Satisfaction(Z)	0,754	Reliabel
Performance (Y)	0,743	Reliabel

Source: Primary data processed, 2020

In Table 2 it can be seen that the reliability coefficient can be accepted using Cronbach's Alpha reliability > 0.60 (Zeithaml Berry, 1996), where the Cronbach's Alpha coefficient for Financial Compensation variable is 0.743, Cronbach's Alpha coefficient for Non Compensation variable Financial is 0.769, Cronbach's Alpha coefficient for Work Flexibility variable is 0.738, Cronbach's Alpha coefficient for Job Satisfaction variable is 0.754, and Cronbach's Alpha coefficient for Performance variable is 0.743. The test results as shown in the table above show results greater than 0.6 ($> 60\%$), so the measurements are reliable.

Discussion:-

Table 3:- Summary of Analysis Results of Direct Effects Between Variables.

Variable	Beta coefficient	T count	Value P	Explanation
Financial Compensation(X1) \rightarrow Job Satisfaction(Z)	0,348	3,782	0,000	Significant
Non Financial Compensation(X2) \rightarrow Job Satisfaction(Z)	0,197	2,078	0,040	Significant
Work Fleksibility(X3) \rightarrow Job Satisfaction(Z)	0,319	3,209	0,002	Significant
Financial Compensation(X1) \rightarrow Performance (Y)	0,456	5,136	0,000	Significant
Non Financial Compensation(X2) \rightarrow Performance (Y)	0,211	2,311	0,023	Significant
Work Fleksibility(X3) \rightarrow Performance (Y)	0,213	2,212	0,029	Significant
Job Satisfaction(Z) \rightarrow Performance (Y)	0,618	7,782	0,000	Significant

Source: Primary data processed, 2020.

The Effect of Financial Compensation on Job Satisfaction:

The results of calculations in this study obtained t count for financial compensation variables greater than t table, namely $3,782 > 1,984$ and the significance value is smaller than 0.05 which is 0,000. Thus the financial compensation variable has a positive and significant effect on job satisfaction, thus the hypothesis is accepted. Beta coefficient (standardized coefficient) of the effect of financial compensation variables on job satisfaction is 0.348, which means that the financial compensation variable contributes 34.8% to the ups and downs of job satisfaction of online motorcycle taxi drivers in Makassar. The results of this study are in line with the opinion expressed by Luthans (2006) who explains that one of the factors influencing employee satisfaction is salary which is a part of financial compensation received by scientists everywhere in the research of online drivers of drivers is the work of companies.

The Effect of Non-Financial Compensation on Job Satisfaction:

The results of this study obtained t count for the Non-Financial Compensation variable is greater than t table, namely $2,078 > 1,984$ and the significance value is smaller than 0.05 ie 0.040. So, the Non-Financial Compensation variable has a positive and significant effect on Job Satisfaction, thus the hypothesis is accepted. Beta coefficient (standardized coefficient) of the influence of the Non-Financial Compensation variable on Job Satisfaction is 0.197 which means that the Non-Financial Compensation variable contributes 19.7% to the ups and downs of Job Satisfaction of Gojek driver partners in Makassar.

The results of this study are in line with the research of EkshuHamdan& Roy Setiawan (2014) The Effect of Financial and Non-Financial Compensation on Employee Performance of PT. SamuderaBuanaPersada, who in his research found that financial compensation had a positive and significant effect on employee job satisfaction.

The Effect of Work Flexibility on Job Satisfaction:

From the above table, t count for Work Flexibility variable is greater than t table, which is $3.209 > 1.984$ and the significance value is smaller than 0.05 which is 0.002. So, the variable Work Flexibility has a positive and significant effect on Job Satisfaction, thus the hypothesis is accepted. The Beta coefficient (standardized coefficient) of the effect of the variable Work Flexibility on Job Satisfaction is 0.319 which means that the Work Flexibility variable contributes 31.9% to the ups and downs of Job Goat Driver Job satisfaction in Makassar.

The results of this study are in line with research by Federica Origo and Laura Pagani (2008) "Workplace flexibility and job satisfaction: some evidence from Europe" where the results of data testing produce a positive relationship between functional flexibility and job satisfaction and there is no effect or negative impact of quantitative flexibility. Likewise research conducted by O'Neal (2012) shows that work schedule flexibility has a positive correlation with overall job satisfaction and statistical significance shown.

The Effect of financial compensation on performance:

From the above table, the t count for the Financial Compensation variable is greater than t table, which is $5.136 > 1.984$ and the significance value is smaller than 0.05, which is 0.000. So, the Financial Compensation variable has a positive and significant effect on performance, thus the hypothesis is accepted. The Beta coefficient (standardized coefficient) of the influence of the Financial Compensation variable on Performance is 0.456, which means that the Financial Compensation variable contributes 45.6% to the ups and downs of the Performance of Gojek driver partners in Makassar.

The results of this study are also in line with the research of Ahmad Fauzi (2016) in his research on the effect of compensation on employee performance (Case Study: PT Islamic People's Financing Bank KhasanahUmmat, Kembaran District, Banyumas Regency) which in his research found compensation variable significantly affected employee performance. This has been proven by testing the hypothesis, both through the product moment correlation technique and the ordinal regression test.

The effect of non-financial compensation on performance:

From the table above, the t count for the Non-Financial Compensation variable is greater than t table, which is $2.311 > 1.984$ and the significance value is smaller than 0.05 which is 0.023. So, the Non-Financial Compensation variable has a positive and significant effect on performance, thus the hypothesis is accepted. The Beta coefficient (standardized coefficient) of the influence of the Non-Financial Compensation variable on Performance is 0.211, which means that the Non-Financial Compensation variable contributes 21.1% to the ups and downs of Gojek driver partner performance in Makassar.

This study is in line with what was found by Eta SetyawanSuseno (2014) in his study entitled The Effect of Financial and Non-Financial Compensation on Employee Performance at Bank Rakyat Indonesia Jember Branch, where the results of this study are Financial Compensation and Non-Financial Compensation which have a positive and significant effect on the Performance of Employees Employees, and simultaneous financial compensation and non-financial compensation have a significant positive effect on employee performance.

The Effect of work flexibility on performance:

From the above table, t count for Work Flexibility variable is greater than t table, that is $2,311 > 1,984$ and the significance value is smaller than 0,05 which is 0,023. So, the Work Flexibility variable has a positive and significant effect on performance, thus the hypothesis is accepted. The Beta coefficient (standardized coefficient) of the effect of the variable Work Flexibility on Performance is 0.211 which means that the Work Flexibility variable contributes 21.1% to the ups and downs of Gojek driver partner performance in Makassar.

This study is in line with what was found by DesiNuraini (2017) in the title of his research the effect of work flexibility and job specialization on employee performance with job satisfaction as a mediating variable at PT. DayaManunggalSalatiga which in his research found that work flexibility has a positive and significant effect on job satisfaction, so the first hypothesis is accepted.

The Effect of job satisfaction on performance:

From the above table, the t count for the Job Satisfaction variable is greater than t table, which is $7.782 > 1.984$ and the significance value is less than 0.05 ie 0.000. So, the Job Satisfaction variable has a positive and significant effect on performance, thus the hypothesis is accepted. Beta coefficient (standardized coefficient) of the influence of the variable Job Satisfaction to Performance is equal to 0.618 which means that the Job Satisfaction variable contributes 61.8% to the ups and downs of Gojek driver partner performance in Makassar.

This study is in line with the findings of NovitaMarlia (2010) in her study entitled The effect of employee job satisfaction on employee performance in the CV of prime city of Lampung city computers and the results of calculations show a correlation coefficient of 0.615 or 61.5% which states the relationship of job satisfaction with performance is strong in employees of CV Alam Prima Computer Bandar Lampung.

The Effect of Financial Compensation on Performance through Job Satisfaction:

The results of this study indicate the Sobel test with z values of $3.566 > 1.96$ and $P 0.000 < 0.05$. So, the Financial Compensation variable has a positive and significant effect on Performance through Job Satisfaction, thus the hypothesis is accepted. Beta coefficient (standardized coefficient) of the influence of the variable Financial Compensation on Performance through Job Satisfaction is 0.215 which means that the Financial Compensation variable contributes 21.5% to the ups and downs of Performance through Job Satisfaction of Gojek driver partners in Makassar.

The results of this study are in line with the research of NurulHidayah (2016) in his research entitled The Effect of Compensation on Employee Performance with Job Satisfaction as Intervening Variables (Case Study on Employees of Finance and Accounting at Yogyakarta State University) The results of his research job satisfaction into a variable mediating compensation on employee performance. The results of this study reinforce research conducted by AnokiHerdianDito (2010) which explains that compensation has a positive and significant effect on performance. Compensation means that every activity carried out by the driver partner is a professional activity which means there is a reward for the services that have been carried out by the driver's partner for Gojek

The Effect of Non-Financial Compensation on Performance through Job Satisfaction:

Sobel test results showed z values $2.306 > 1.96$ and $P 0.021 < 0.05$. So, the Non-Financial Compensation variable has a positive and significant effect on Performance through Job Satisfaction, thus the hypothesis is accepted. Beta coefficient (standardized coefficient) of the influence of the Non-Financial Compensation variable on Performance through Job Satisfaction is 0.122, which means that the Non-Financial Compensation variable contributes 12.2% to the ups and downs of Performance through Job Satisfaction of Gojek driver partners in Makassar. The results of the 2016 Bambang research show that the Non-Financial Compensation variable has a significant influence on the Employee Job Satisfaction variable. This study is strengthened by Sofyandi's theory in 2013 the purpose of providing compensation to provide satisfaction to employees. The results of this study also support research from W.P. Dany 2014 proves that non-financial compensation has a significant effect on employee job satisfaction.

The Effect of Work Flexibility on Performance through Job Satisfaction:

Sobel test results of this study showed z values $2.869 > 1.96$ and $P 0.004 < 0.05$. So, the variable Work Flexibility has a positive and significant effect on Performance through Job Satisfaction, thus the hypothesis is accepted. Beta coefficient (standardized coefficient) of the influence of the variable Work Flexibility on Performance through Job Satisfaction is 0.197 which means that the variable Work Flexibility contributes 19.7% to the ups and downs of Performance through Job Satisfaction of Gojek driver partners in Makassar.

According to Imam (2019) One of the strategies undertaken by organizations to retain workers is to provide work flexibility or better known as Flexible Work Arrangements (FWA). Work flexibility is given as a form of variation when working, so that workers do not feel bored. Providing flexible working hours can increase the sense of responsibility and work life balance of organizational members (Hofacker and Konigm 2013). Flexible working hours also have a good effect on the mental health of organizational members by reducing their stress levels (Lewis and Humbert, 2010). Kinicki and Kreitner (2012) argue that the mental health of members of the organization has a positive influence on job satisfaction of members of the organization.

Conclusion:-

Based on the results of the analysis that has been done shows that financial compensation, non-financial compensation and work flexibility can increase partner job satisfaction. If the driver's partner is satisfied it can motivate the driver to improve his performance, likewise vice versa if the behavior exhibited by management tends to be unethical, it can cause a decrease in partner performance. In other words, the higher or better the compensation and flexibility provided by the company to the driver partners will increase the work satisfaction of the driver partners and can improve the performance of the driver partners. Job satisfaction as an intervening variable can be seen as mediating between financial compensation, non-financial compensation and work flexibility on the performance of driver partners.

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