

## The Effect of Leadership and Financial Incentives on Job Satisfaction and Employees Performance at Ud. Kusuma Bali Mandiri



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**ABSTRACT:** This study aims to analyze the relationship of leadership, financial incentives, job satisfaction, and employee performance. The statistical technique used to analyze the sample data and the results were applied to a population of 80 clear respondents and the sampling technique was the saturated sampling technique from the population that was carried out randomly. To test the hypothesis and produce a fit model, this study uses Structural Equation Modeling (SEM) with a variance based or component based approach with Partial Least Square (PLS). The results showed that Leadership has a positive and significant effect on job satisfaction on UD. Kusuma Bali Mandiri. This means that the better the leadership, the higher the job satisfaction of employees. Financial incentives have a positive and significant effect on job satisfaction. Leadership has a positive and significant effect on employee performance. Financial incentives have a positive and significant effect on employee performance. Job satisfaction has a positive and significant effect on employee performance.

**KEYWORDS:** leadership, financial incentives, job satisfaction, employee performance

### INTRODUCTION

Leadership is an activity to influence others to be directed in achieving organizational goals and by having a high enthusiasm attitude. It is a human factor that binds a group together and motivates employees in achieving goals (Handoko 2011). Leadership is used as one of the success factors in motivating employees to achieve goals in an organization. The important role of leaders as movers and directors in an organization in achieving goals is not an easy task, because they must understand each employee's personality differently. According to Rivai (2011:2), states that leadership broadly includes the process of influencing in determining organizational goals, motivating the behavior of followers to achieve the goals that have been set. According to Wibowo (2014:265) leadership is essentially the ability of individuals to use their power to carry out the process of influencing, motivating, and supporting businesses that enable others to contribute to the achievement of organizational goals. Leadership is one of the important factors that can affect work motivation. Effective leadership must provide direction to the efforts of all workers in achieving organizational goals. Without leadership or guidance, the relationship between individual goals and organizational goals will be tenuous and weak. Such conditions lead to a situation where a person works for his personal goals, while organizational goals become inefficient in achieving his goals.

Providing financial incentives for employees is one form of policy that needs to be considered by the company to be able to motivate its employees. Providing financial incentives to employees is one of the important aspects to pay attention to in relation to the company's or organization's attention to its employees. The provision of incentives also indicates the policy of the company or organization in treating its employees fairly. According to Hasibuan (2013: 118), incentives are additional remuneration given to certain employees whose achievements are above standard achievements. This incentive wage is a tool used by supporters of the fair principle in providing compensation. According to Al-Nsour (2012) financial incentives mean the amount of money paid to employees, either in direct form or in the form of monthly payments including all additional income for employees. Financial incentive is a stimulus or encouragement given to employees based on their work performance in the form of money or goods so that in employees there is a greater enthusiasm for achievement. So that the work achieved is in accordance with individual and company goals. Incentives are intended as a form of appreciation to employees for their contributions to the organization, which is primarily reflected in their work performance. According to Handoko (2011:176) the purpose of the incentive system is essentially to increase employee motivation in an effort to achieve organizational goals by offering financial

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incentives, for example this system does not include payment of overtime wages, wages for not working, or differential wages based on shifts. but in excess of basic wages and salaries. Incentives given to employees are expected to be able to motivate employees to work. So if employees are motivated to work with additional incentives provided by the company, this will indirectly also affect employee performance which will also increase. Providing financial incentives as a form of motivation for employees so that they will be able to create impetus within employees to try to be better and professional in carrying out their duties and obligations at work. this will also indirectly affect the performance of employees which will also increase. Providing financial incentives as a form of motivation for employees so that they will be able to create impetus within employees to try to be better and professional in carrying out their duties and obligations at work. this will also indirectly affect the performance of employees which will also increase. Providing financial incentives as a form of motivation for employees so that they will be able to create impetus within employees to try to be better and professional in carrying out their duties and obligations at work.

Job satisfaction is a positive feeling towards work resulting from an evaluation of its characteristics (Robbins, 2017: 49). According to Sinambela (2017: 303) job satisfaction is a feeling of pleasure towards his work which is produced by his own efforts and which is supported by things from outside himself, on the working conditions, work results and work itself. Job satisfaction shows the match between one's expectations that arise and the rewards provided for work. Satisfaction is also closely related to the theory of justice, psychological agreement and motivation. According to Kaswan (2012) provides a conference definition of job satisfaction which includes reactions or attitudes of cognitive, affective and evaluative, and states that job satisfaction is a happy emotional state or positive emotion that comes from evaluating one's job or work experience. Job satisfaction is the result of employees' perceptions of how well the job provides things that are considered important. KJob satisfaction must be improved better, systematically, planned and continuously to balance the conditions of the environment which always require skilled work assignments and are ready to face various challenges and problems that arise in carrying out their duties so that they are able to carry out their respective responsibilities.

High employee performance is needed for employees in the context of completing their duties and responsibilities at work. Sinambela (2012:3) suggests that employee performance is defined as the employee's ability to perform a particular skill. In achieving good performance motivation is described as an inner force that encourages individuals to act on something (Kiruja and Makuru, 2013). According to Mangkunegara (2015:67), employee performance is the main implementer of every organizational function on existing facilities, infrastructure, and infrastructure, employees are one of the key organizational factors that must be shown because they always experience various dynamics within the organization. Performance can be influenced by several factors from within and from outside the employees themselves. Factors from within (internal) can be in the form of employee pride in their work, desire to advance or have a career, feeling well needed, ability to get along with co-workers and awareness of work responsibilities. While factors from outside (external) employees themselves can be in the form of established communication, compensation or incentives received, opportunities for careers, and placements according to their abilities. Individual and group behavior designing effective work teams and demonstrating how leadership patterns and providing financial incentives to produce outputs are one of the things that affect employee motivation and work performance. Based on these,

### **LITERATURE REVIEW**

#### **1. The Effect of Leadership on Job Satisfaction**

Leadership is used as one of the success factors in motivating employees to achieve goals in an organization. The important role of leaders as movers and directors in an organization in achieving goals is not an easy task, because they must understand each employee's personality differently. According to Robbins (2017) leadership is the ability to influence a group towards achieving a set vision or goal. According to Tambunan (2015:45) leadership is someone who occupies a formal position in an organization or country who has roles and responsibilities and authority over the organization to achieve the desired goals together. In achieving this goal,

Based on research conducted by Palupi, et al., (2017) leadership has an effect on employee job satisfaction. The results of this study are in accordance with the results of research conducted by Shah, et al., (2017) found that leadership has a positive effect on job satisfaction.

#### **2. The Effect of Financial Incentives on Job Satisfaction**

Providing financial incentives to employees is one of the important aspects to pay attention to in relation to the company's or organization's attention to its employees. The provision of incentives also indicates the policy of the company or organization in treating its employees fairly. According to Hasibuan (2013: 118), incentives are additional remuneration given to certain employees whose achievements are above standard achievements. This incentive wage is a tool used by supporters of the

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fair principle in providing compensation. According to Al-Nsour (2012) financial incentives mean the amount of money paid to employees, either in direct form or in the form of monthly payments including all additional income for employees. Incentives given to employees are expected to be a motivation for employees to increase employee morale so as to create job satisfaction, then this will also indirectly affect the performance of employees which will also increase.

Based on research conducted by Apsari and Riana (2017) found that financial incentives have a positive influence on job satisfaction. The results of this study are in accordance with the results of research conducted by Juliana et al. (2020) finding that incentives affect job satisfaction.

### **3. The Influence of Leadership on Employee Performance**

Leadership is considered to be one of the important factors causing employee performance improvement. According to Robbins (2017) leadership is the ability to influence a group towards achieving a set vision or goal. According to Handoko (2011: 293), a leader is a person who applies principles and techniques that ensure motivation, discipline and productivity when working with others in order to achieve company goals. The formation of good leadership will produce a good influence on all employees so that it will produce maximum work results for employees for the company in completing all their duties and responsibilities. And vice versa if leadership is not formed properly it will produce an unfavorable influence on all employees for the company. This has an impact on the attitude and mentality of employees. This can be shown by the lack of enthusiasm and enthusiasm of employees at work. Then such a situation will cause an imbalance in the continuity of the work of a company or organization.

Based on research conducted by Arianto (2018) found that leadership has a positive and significant influence on employee performance. The results of this study are in accordance with the results of research conducted by Hindriari (2018) which found that leadership has a significant effect on employee performance.

### **4) The Effect of Financial Incentives on Employee Performance**

Incentives are considered as one of the most important factors that encourage workers to work hard and work more efficiently in supporting their performance. One of the ways the company takes in order to optimize the performance of its employees is to implement a policy of providing incentives, so that within employees there is a greater enthusiasm to improve work performance so that productivity and performance increase. The role of incentives in the organization aims for employees to work better so that the provision of incentives is expected to be able to make employees stay in an organization. According to Danang (2014), the incentive itself is the provision of wages above the salary that is adjusted based on the work of the employee, so that it can motivate the employee to work harder.

The provision of incentives within a company plays an important role because it is believed to be able to overcome various problems in the workplace such as low performance due to the enthusiasm and passion of employees who are still not fully good, this can be due to the lack of work motivation and the absence of additional income for employees other than salary. For companies, the provision of incentives is expected to improve employee performance. In addition to being useful for motivating employees, incentives must also be given to employees who have good performance, this is an award for good employee performance that increases income or good performance, because it does not rule out the possibility of employees improving their performance. Incentives given to employees are expected to be able to motivate employees, so this will indirectly affect employee performance which will also increase. High employee performance is needed for employees in the context of completing their duties and responsibilities at work.

Based on research conducted by Sitompul and Saragih (2020), financial incentives simultaneously and partially have a significant and significant effect on employee performance. The results of this study are in accordance with the results of research conducted by Oktaria and Alexandro (2020), finding that incentives affect employee performance. Syamsudin et al., (2018), found that financial incentives have a significant effect on employee performance.

### **5) The Effect of Job Satisfaction on Employee Performance**

Job satisfaction is a positive feeling towards work resulting from an evaluation of its characteristics (Robbins, 2017: 49). According to Sinambela (2017: 303) job satisfaction is a feeling of pleasure towards his work which is produced by his own efforts and which is supported by things from outside himself, on the working conditions, work results and work itself. Job satisfaction shows the match between one's expectations that arise and the rewards provided for work. Satisfaction is also closely related to the theory of justice, psychological agreement and motivation.

Based on research conducted by Badrianto and Ekhsan (2020) job satisfaction has a positive and significant effect on employee performance. Likewise, research conducted by Indrayana (2019) has a positive effect on employee performance.

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## Hypothesis

- (H1): Leadership has a positive effect on job satisfaction.
- (H2) : Financial incentives have a positive effect on job satisfaction.
- (H3): Leadership has a positive effect on employee performance.
- (H4): Financial incentives have a positive effect on employee performance.
- (H5): Job satisfaction has a positive effect on employee performance.

## METHOD

This research was conducted at the company UD. Kusuma Bali Mandiri. The selection of this location took into account several things, namely: The presence of this business is very important and helps the community in obtaining electronic goods and furniture, especially in the Bali area. Located in the middle of the community so that the presence of this business really helps the community in getting jobs and or obtaining household equipment.

The objects of this research are leadership, financial incentives, job satisfaction, and employee performance. Based on the background, there are phenomena that support this research conducted at UD. Kusuma Bali Mandiri. This research began to be carried out in the second week of December 2021 until it was completed.

Inferential statistics according to Sugiyono (2017:207) is a statistical technique used to analyze sample data and the results are applied to a clear population and the sampling technique from the population is done randomly. To test the hypothesis and produce a fit model, this study uses Structural Equation Modeling (SEM) with a variance based or component based approach with Partial Least Square (PLS). If the structural model to be analyzed meets the recursive model and the latent variables have formative, reflexive or mixed indicators, then the most appropriate approach is PLS.

## RESULTS AND DISCUSSION

### 1. Research Hypothesis Testing

Hypothesis testing was carried out by t-test on each of the direct and indirect effects with the mediation test. Related to this test, hypothesis testing can be divided into testing direct and indirect effects or testing mediating variables. In this section, the results of the direct influence test and the mediating variable test are described successively.

#### a. Live Effect Test

The basis used in testing the hypothesis is the value contained in the output result of inner weight. The results of hypothesis testing in this study are presented in Table 5.12.

**Table 1. Hypothesis Test Results**

Relationship between Variables	Original Sample(O)	T Statistics ( O/STDEV )	P Values	Conclusion
Leadership (X1) -> Job Satisfaction (Y1)	0.511	4.796	0.000	H1 Accepted
Leadership (X1) -> Employee Performance (Y2)	0.216	2,942	0.003	H2 Accepted
Financial Incentive (X2) -> Job Satisfaction (Y1)	0.456	4.396	0.000	H3 Accepted
Financial Incentive (X2) -> Employee Performance (Y2)	0.451	4.024	0.000	H4 Accepted
Job Satisfaction (Y1) -> Employee Performance (Y2)	0.302	2,922	0.004	H5 Accepted

Source: 2022 data, processed

Table 1 shows that the results of hypothesis testing can be presented:

#### 1) Testing Hypothesis 1 (H1): The Effect of Leadership on Job Satisfaction.

Hypothesis 1 (H1) states that leadership has a positive and significant effect on job satisfaction. This can be seen in the path coefficient value of 0.511 and the T-statistic value of 4.796 or more than 1.96. Thus it can be concluded that

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hypothesis 1 (H1) of leadership has a positive and significant effect on job satisfaction, which means that the better the leadership, the higher the job satisfaction.

**2) Testing Hypothesis 2 (H2): The influence of leadership on job satisfaction.**

Hypothesis 2 (H2) states that leadership has a positive and significant effect on employee performance. This can be seen in the path coefficient value of 0.216 and the T-statistic value of 2,942 or more than 1.96. Thus it can be concluded that hypothesis 2 (H2) leadership has a positive and significant effect on employee performance is accepted, meaning that better leadership will improve employee performance.

**3) Testing Hypothesis 3 (H3): The Effect of Financial Incentives on Job Satisfaction.**

Hypothesis 3 (H3) states that financial incentives have a positive and significant effect on job satisfaction. This can be seen in the path coefficient value of 0.456 and the T-statistic value of 4.396 or more than 1.96. Thus, it can be concluded that hypothesis 3 (H3) of financial incentives has a positive and significant effect on job satisfaction, which means that the higher the financial incentives, the higher the job satisfaction.

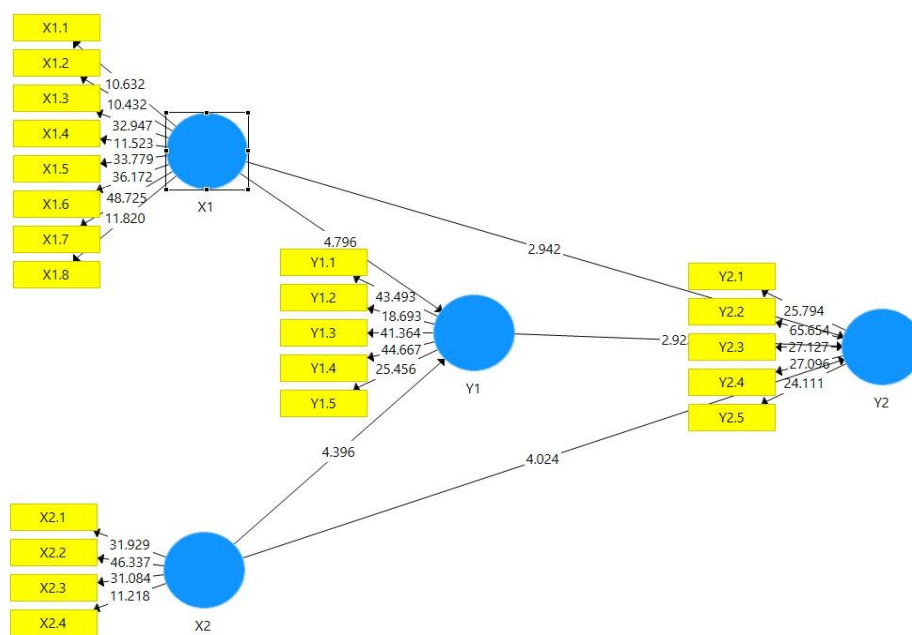
**4) Testing Hypothesis 4 (H4): The Effect of Financial Incentives on Employee Performance.**

Hypothesis 4 (H4) states that financial incentives have a positive and significant effect on employee performance. This can be seen in the path coefficient value of 0.451 and the T-statistic value of 4.024 or more than 1.96. Thus, it can be concluded that hypothesis 4 (H4) of financial incentives has a positive and significant effect on employee performance, which means that the higher the financial incentives, the higher the employee's performance.

**5) Testing Hypothesis 5 (H5): The Effect of Job Satisfaction on Employee Performance.**

Hypothesis 5 (H5) states that job satisfaction has a positive and significant effect on employee performance. This can be seen in the path coefficient value of 0.302 and the T-statistic value of 2,922 or more than 1.96. Thus it can be concluded that hypothesis 5 (H5) job satisfaction has a positive and significant effect on employee performance is accepted, meaning that the higher job satisfaction it will be able to improve employee performance.

To clarify the exposure of the results of the analysis, a model of the results of the analysis can be presented in Figure 1



Source: 2022 data, processed

**Image**

**Result of Inner Weight**

**b. Mediation Variable Check**

This examination will examine the mediating role of the knowledge transfer variable on the indirect influence of organizational and leadership dimensions on organizational performance. The examination of indirect effects in this study can be presented the results of the analysis in Table 2.

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**Table 2. Recapitulation of Mediation Test Results**

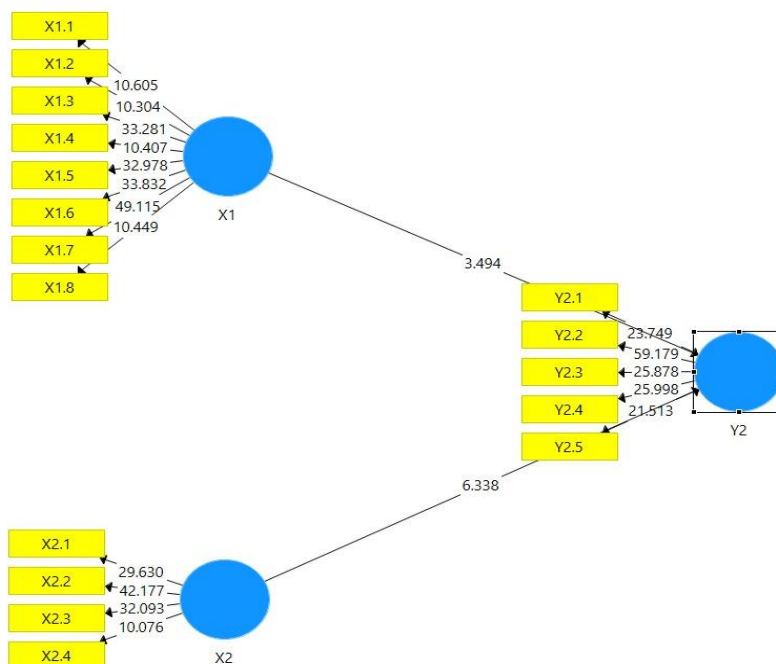
No	Variable Mediation	Effect				Information
		(a)	(b)	(c)	(d)	
1	Leadership -> Performance	0.000 (Sig.)	0.003 (Sig.)	0.004 (Sig.)	0.007 (Sig.)	Partial Mediation
2	Financial Incentive -> Performance	0.000 (Sig.)	0.000 (Sig.)	0.004 (Sig.)	0.024 (Sig.)	Partial Mediation

Source: 2022 data, processed.

Information that can be obtained in Table 2 shows the results of mediation testing, including:

- 1) Job satisfaction is able to mediate the indirect effect of leadership on performance. This shows that from the mediation test carried out, it appears that the effects of A, B, C, and D have significant values. The results of this test indicate that leadership can affect employee performance through job satisfaction can be proven empirically. Other information that can be conveyed is the mediating effect of the job satisfaction variable on the indirect influence of leadership on employee performance, which is partial mediation. Based on this it can be concluded that the better the leadership in the company with good job satisfaction as well, can improve employee performance.
- 2) Job satisfaction is able to mediate the indirect effect of financial incentives on performance. This shows that from the mediation test carried out, it appears that the effects of A, B, C, and D have significant values. The results of this test indicate that financial incentives can affect employee performance through job satisfaction can be proven empirically. Other information that can be conveyed is the mediating effect of the job satisfaction variable on the indirect effect of financial incentives on employee performance, which is partial mediation. Based on this, it can be concluded that the better the financial incentives in companies with good job satisfaction, it can improve employee performance.

Table 2 shows that the results of the mediation effect test are presented in the image of the mediation effect test results presented in Figure 2.



Source: 2022 data, processed.

**Figure 2 Non-Mediation Model**

In order to know the overall effect for each relationship between the variables studied, it can be recapitulated the direct effect, indirect effect and total effect which are presented in Table 3.

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Table 3. Calculation of Direct, Indirect, and Total Effects

No	Variable Relationship	Live Effect	Indirect Effect	Total Effect
1.	Leadership -> Job Satisfaction	0.511	-	0.511
2.	Leadership -> Employee Performance	0.216	0.154	0.370
3.	Financial Incentive -> Job Satisfaction	0.456	-	0.456
4.	Financial Incentive -> Employee Performance	0.451	0.138	0.589
5.	Job Satisfaction -> Employee Performance	0.302	-	0.302

Source: 2022 data, processed.

Information obtained from Table 3 shows that the financial incentive variable on employee performance has the greatest effect, which is 0.589 compared to the leadership variable on performance which only has a total effect of 0.370. These results provide an indication that performance is determined by financial incentives within the company. Financial incentives provided by the company can directly and indirectly improve employee performance. Another finding obtained by financial incentives in the company will be able to improve employee performance if it is accompanied by good job satisfaction. According to the results of the study of each effect, it can be said that financial incentives increase job satisfaction and will improve employee performance.

## CONCLUSION

Based on the results of data analysis and discussion, conclusions can be drawn regarding the influence of leadership and financial incentives on job satisfaction and employee performance at UD. Kusuma Bali Mandiri as follows:

- 1) Leadership has a positive and significant effect on job satisfaction on UD. Kusuma Bali Mandiri. This means that the better the leadership, the higher the job satisfaction of employees.
- 2) Financial incentives have a positive and significant effect on job satisfaction at UD. Kusuma Bali Mandiri. This means that the better the financial incentives provided, the higher the job satisfaction of employees.
- 3) Leadership has a positive and significant effect on employee performance at UD. Kusuma Bali Mandiri. This means that the better the leadership, the better the performance of employees.
- 4) Financial incentives have a positive and significant effect on employee performance on UD. Kusuma Bali Mandiri. This means that the better the financial incentives, the better the performance of employees.
- 5) Job satisfaction has a positive and significant effect on employee performance on UD. Kusuma Bali Mandiri. This means that the better the employee's job satisfaction, the better the employee's performance.

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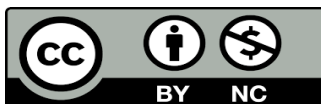
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