



Influence of financial compensation, work stress and position promotion on performance regional financial agency officers

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Article Info

Article history:

Received Jan 12th, 2022

Revised Feb 20th, 2022

Accepted Mar 29th, 2022

Keyword:

Financial compensation

Job stress

Promotion of employee performance

ABSTRACT

The purpose of this study was to analyze the effect of financial compensation, work stress and job promotion on the performance of employees of the Sungai Penuh City Regional Finance Agency. This research is motivated by low performance, financial compensation that does not meet needs, regulations that do not support work, low employee motivation, employees feel dissatisfied with applicable regulations both related to work implementation and financial compensation, and low achievement results. performance of institutions and employees of the Regional Finance Agency of Sungai Penuh City. The research method with a quantitative approach with multiple linear regression method. Data collection techniques with questionnaires, observations and interviews. The respondents of this study were 40 employees of the Regional Finance Agency of Sungai Penuh City. The sampling method used the total sampling method where the entire population in this study was used as the research sample. Hypothesis testing was calculated using the IBM Statistical Package for Social Science (SPSS) version 24.0 program. The results of this study found that financial compensation has a significant effect on employee performance, work stress has a significant effect on performance, promotion has a significant effect on employee performance, from the ANOVA test the value of $F_{count} > F_{table}$ or $6.305 > 3.180$ with a significance level of 0.001 or 0.05, then financial compensation, job stress, promotion together have a significant effect on the performance of employees of the Regional Finance Agency of Sungai Penuh City.



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Introduction

HR has a very important role in an agency, especially when compared to other resources. Through the potential possessed by humans, agencies can achieve the intended success (Suwati, 2013). Thus, HR can be said to be a determining factor for the success of an agency. For developing agencies, the problem that is often faced is the low quality of human resources. This is a barrier for an agency that is in a competitive climate. This problem is increasingly complicated by the entry of technological advances that allow automation in almost all areas of life where this will change the pattern of life and human interaction (Tjandrawina, 2016). There are many factors that can influence employees to continue to stay in the agency including job satisfaction, stress levels, physical conditions of work, compensation systems, and others (Martoyo, 2000). For this reason, each agency is required to be able to optimize all its resources, including human resources and other resources.

HR management cannot be separated from employee factors who are expected to contribute as best they can to achieve agency goals. In order to achieve these goals, employees must work better and optimally in order to get job satisfaction (Smith and Weckelly in As'ad, 2004). Seeing the importance of employees in an agency, employees need to pay more serious attention to the tasks they are doing. With the achievement of high job satisfaction, employees will work harder in carrying out their work so that automatically the employee's performance increases significantly. According to Rivai and Sagala (2009), it is emphasized that if employees are not managed properly, employees will feel dissatisfied with their work and finally decide to resign or leave the workplace.

Employee performance is very important in an agency because an agency is judged by the performance of its employees. The maximum or not of an agency depends on the management of the agency regulating its employees so that they can work optimally in utilizing the potential of every employee in achieving the vision and mission of the agency that has been set by the owner of the agency and the shareholders in the agency.

Employee performance is influenced by many factors, both from agency factors, employee factors themselves as well as work environment factors and the employee's living environment as well as factors from the employee's background also affect the employee's performance. And there are many other factors that also influence the performance of employees in the agency. Employee performance must be improved to the maximum so that the agency can approach and achieve the vision and mission of the agency that has been set.

The position of the Regional Finance Agency as one of the Regional Apparatus Organizations (OPD) led by the Head of the Agency, which is a Supporting element of government affairs in the financial sector which is the regional authority, namely as stakeholders in exploring Financial Management, Regional Revenue and Regional Asset Management in Sungai City Full.

Based on the Sungai Penuh City Regional Regulation Number 2 of 2016 concerning the Organization of the Sungai Penuh City Regional Apparatus, the main task of carrying out the administration of Regional Government affairs in the Field of Revenue, Financial Management and Regional Assets which is the implementing element of the Regional Government led by the Head of the agency and responsible to the Regent . However, there are several problems related to the duties and performance of the Sungai Penuh City Financial Agency. The following performance data can be seen in table 1:

Table 1 <Performance Indicators of the Regional Finance Agency of Sungai Penuh City>

No	Activity	Realization (%)		
		2018	2019	2020
1	Preparation of draft regional regulations on APBD	12	14	15
2	Preparation of draft regional regulations regarding budget changes	92	92	90
3	Preparation of draft regional regulations regarding financial reporting responsibility	80	77	77
4	Compilation of a separate BMD list report	76	78	75
5	Regional Financial and Asset Management	45	42	41
6	SIMDA-Based Regional Financial Management Technical Guidance	48	47	42
	Average	59	58	57

Source: Lakip Regional Financial Agency of Sungai Penuh City

From Table 1, it can be seen that the performance indicators of the Sungai Penuh City Regional Finance Agency from 2018-2020. The table shows that on average the performance indicators of the Regional Finance Agency have decreased from 2018-2020. In 2018 it reached 59%, down to 57% in 2020. In the first activity, the preparation of the draft regional regulation on the APBD in 2018 reached 12% and then decreased in 2020 to 15%. Likewise, the last indicator of SIMDA-based regional financial management guidance in 2018 reached 48% and then dropped to 42% in 2020. This situation has shown that there are problems with the performance of the employees of the Sungai Penuh City Regional Finance Agency.

Every form of agency, whether private or corporate, will focus on long-term development, namely increasing business income (profits) which at the same time affects the welfare of its employees. This is one indicator of the creation of GCG (good corporate governance) of an agency (Amanti, 2012). However, in practice it often faces obstacles, one of the contributing factors is job dissatisfaction. Furthermore, it will have an impact on the performance of employees and the agency itself.

Dissatisfaction can be caused by a lack of compensation provided by the agency to employees, especially financial compensation (Handoko, 2001). According to Hasibuan (2014), the factors that influence job satisfaction are proper placement and in accordance with expertise, work atmosphere and environment, equipment that supports the implementation of work, leadership attitude in leading, and fair and proper compensation.

In previous studies conducted by several researchers including Bintoro et al (2013), Naray (2013), Afrida (2014), Hamdan and Setiawan (2014) and Samudra (2014) stated that the results of research in the form of financial compensation have a positive and significant influence not only on job satisfaction and employee performance but also affects other variables such as work motivation. This is different from the results of research conducted by Riyadi (2011) which suggests that the results of research in the form of financial compensation have no positive effect and no significant effect on work motivation and employee performance.

Pressure at work makes leaders do everything they can to meet the expectations that have been targeted by the agency. The subordinates assess this attitude of course with different perceptions and different levels of stress. With the emergence of stress at work caused by the pressure in the work itself or those that come from the leadership, it will have an impact on the performance of employees. According to Munandar in Nurandana (2012), work stress can have positive consequences which are needed to produce high performance, but in general, work stress is more detrimental to employees and agencies. However, the results will be inversely proportional if an employee works without work pressure, what happens is that their performance is less than optimal and tends to be ineffective and more individualistic in their work environment which of course will have a negative impact on achieving targets and employee job satisfaction. The negative impact of job stress can cause job dissatisfaction, increase the number of employees who leave and lose workers recruited by other agencies (Hemmington and Smith in Nugroho, 2008).

For the results of research on the effect of work stress in previous studies conducted by several researchers including Sari et al (2012), Irvianti and Verina (2015) and Potale and Uhing (2015) stated that the results of research in the form of work stress have a positive and significant influence not only on job satisfaction and employee performance but also affects other variables such as turnover intention. Unlike the case with the results of research conducted by Abdillah and Wadji (2011) and Mahaardiani and Pradhanawati (2013) which stated that the results of research in the form of work stress had a negative and no significant effect on employee performance.

In addition to improving employee performance, promotion for employees who excel also needs to be done, this is very important. Agency leaders in promoting their employees to higher positions must have an assessment of employee competencies which will be used as prerequisites in promoting their employees. Employees can be promoted based on the value of each performance-based competency assessment. According to As'ad (2008), the effect of promotion on the performance of an employee is because there is something to be achieved by the employee and hopes that the work activities he does will bring him to a more satisfying state than the previous situation.

Based on the results of research on the effect of job promotions in previous research conducted by several researchers including Yanuarmawan (2012), Judas (2013), Setiawan and Saryathi (2013) and Ardi and Sukmasari (2016) stated that the results of research in the form of promotions have a positive and negative effect on significant not only on job satisfaction and employee performance but also on other variables such as employee performance. Unlike the case with the results of research conducted by Jayusman and Khotimah (2012) which suggests the results of research in the form of job promotion opportunities have a negative and no significant effect on employee performance.

Thus, it can be said that in humans there is a need which in time will form the goals to be achieved and fulfilled. In order to achieve these goals, employees are encouraged to perform an activity known as work. In achieving success, leaders need to pay attention to the performance of their employees in all aspects. In order for each employee's work performance to increase, a driver or factor is needed that can make the employee's job performance as expected by the agency.

It can be concluded on the general response of employees as a result of perceptions of matters relating to the performance of their employees. Employee performance based on job satisfaction will be obtained if there is a match between employee expectations and the reality that is encountered and obtained from where they work. There are employee perceptions regarding matters relating to a sense of security and fairness, work stress, feelings of enjoyment, passion, status and pride. Perceptions involving the work environment include work interactions, working conditions, recognition, relationships with superiors and promotions. In addition, there is also a match between the abilities and desires of employees with the conditions of the organization where they work which includes the type of work, interests, talents, income and incentives.

From various studies of previous research results where there is a research gap that has been stated above, there are phenomena that can be researched regarding the role of financial compensation, job stress and job promotion in improving employee performance through job satisfaction. Based on the background of the problem above, the researcher conducted a research entitled "The Effect of Financial Compensation, Job Stress and Job Promotion on Employee Performance Through Job Satisfaction of the Regional Finance Agency of Sungai Penuh City.

Method

The population and sample in a study have a central role and determine the research objectives (A. Muri, 2015). The population is the whole of the object of study that provides an accurate picture of the research. According to Hamid (2014), population is the total number of objects or subjects that are used as data sources in a study that have the same nature or characteristics. Thus, the population in this study is all employee at the Regional Finance Agency of Sungai Penuh City as many as 40 people.

The research sample is a limited number and part of the selected and representative population of the population (A. Muri, 2015). Meanwhile, according to Sugiyono (2017) the sample is part of the number and characteristics possessed by the population and what is learned from the sample, the conclusions will be applicable to the population. However, because the sample used is the entire population, the sample in this study is the same as the population, namely the entire population employee at the Regional Finance Agency of Sungai Penuh City totaling 40 (forty) people.

The technique for taking this sample uses a total sampling technique (whole sample), total sampling is a sampling technique where the number of samples is the same as the population (Sugiyono, 2017). The reason for taking total sampling is because according to Sugiyono (2017) the total population is less than 100 and the entire population is used as a research sample.

Result and Discussion

Classic assumption test

Normality test

This normality is used by the author to test the normality of the regression model. The test was carried out using the Kolmogorov-Smirnov test method for each variable. The regression model is normally distributed if the value of the Kolmogorov-Smirnov sign for each variable is greater than $= 0.05$. The following results of the Variable Normality test can be seen in Table 2:

Table 2 <Normality Test Results One-Sample Kolmogorov-Smirnov Test>

N		40
Normal Parameters, b	mean	.0000000
	Std. Deviation	2.79493725
Most Extreme Differences	Absolute	0.080
	Positive	0.080
	negative	-.044
Test Statistics		0.080
asympt. Sig. (2-tailed)		.243c

Source: IBM SPSS 24.0, 2022 . output results

From Table 2 above which is the Normality Test, it can be seen that in the regression model, the confounding or residual variables have a normal distribution. This can be seen from the results of the Asymp value. Sig. (2-tailed) $= 0.243 > 0.05$. So it can be concluded that the variables of financial compensation, job stress, promotion and performance are normally distributed.

Multicollinearity Test

The multicollinearity test aims to test whether the regression model found a correlation between the independent variables (independent). A good regression model should not have a correlation between the independent variables if the independent variables are correlated then these variables are not orthogonal. Orthogonal variables are independent variables whose correlation value between independent variables $= 0$

(Ghozali, 2011). Multicollinearity can be seen from tolerance and Variance Inflation Factor (VIF), can be seen in table 3 below:

Table 3 <Multicollinearity Test Results>

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Financial compensation	,999	1,001
	Work Stress	,998	1.002
	Job Promotion	,998	1.002

a. Dependent Variable: PERFORMANCE

Source:IBM SPSS 24.0, 2022 output results.

Multicollinearity test is a way to detect the presence or absence of multicollinearity in the regression model through the value of tolerance and variance inflation factor (VIF). The cut-off value commonly used to indicate the presence of multicollinearity is the tolerance value 0.10 or the same as the VIF value 1.0. Based on the multicollinearity test in the table above, it can be seen that there is no relationship between the independent variables.

Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from one observation to another (Ghozali, 2011). The way to detect it is by looking at the presence or absence of a certain pattern on the Scatterplot graph between SRESID and ZPRED, where the Y axis is the Y that has been predicted, and the X axis is the residual (Y predicted – Y actually) that has been studentized (Ghozali, 2011). The heteroscedasticity test produces a scatterplot as shown in Figure 1 below:

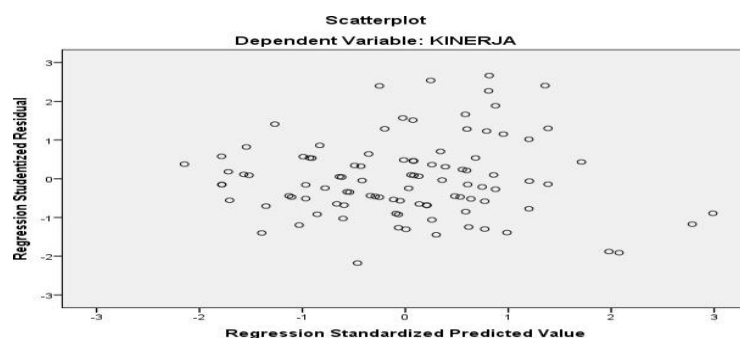


Figure 1 <Heteroscedasticity Test Results – Scatterplot Graph>

Source:Primary Data, Processed with IBM SPSS 24.0, 2022

In Figure 1 it can be seen that there is no clear pattern and the points spread above and below the number 0 on the Y axis. The spread of data points does not form a wavy pattern that widens then narrows and widens again. The spread of data points is also not patterned, so this shows that the data in this study does not occur heteroscedasticity.

Research Hypothesis Test

Multiple Linear Regression Analysis

In testing the hypothesis of this study, multiple linear regression was used, which aims to determine how much influence several independent variables have on the dependent variable. Multiple regression analysis was performed by comparing tcount with ttable and sig value with = 0.05. In detail the results of multiple regression testing can be seen in Table 4

Table 4 Recap of Multiple Regression Analysis Test Results

Variable	coef. Regression	t count	Sig.
constant	32.495		
X ₁	,188	2,349	,021
X ₂	-.268	-3,019	,003
X ₃	,235	2,190	,031

F count = 6.305

Sig. 0.001

R² = 0.168

Source:Primary Data, Processed by the author, 2022

From table 4 above, the form of the regression equation model for the effect of financial compensation, work stress, job promotion on employee performance is as follows:

$$Y = 32.495 + 0.188 X_1 - 0.268 X_2 + 0.235 X_3 + e$$

From the regression equation above, it can be interpreted as follows:

1. The constant value is 32.495, meaning that without the influence of financial compensation, work stress, job promotion, the existing performance is 32.495%.
2. The financial compensation regression coefficient value is 0.188, meaning that for every increase in one unit of financial compensation, employee performance increases by 18.8%.
3. The value of the work stress regression coefficient is 0.268, meaning that for every one unit increase in work stress, the employee's performance decreases by 26.8%.
4. The regression coefficient value for job promotion is 0.235, meaning that for every one unit increase in work stress, employee performance decreases by 23.5%.

Statistical test t test and F . test (t test)

This t-test (t-test) is intended to determine the partial (individual) effect of financial compensation, work stress and work stress on employee performance. The results of the t-test calculations can be seen in the previous table 4.16, namely:

Hypothesis Testing 1

From table 4 the t-count value for the financial compensation variable is 2.349 with a significance probability of 0.021 or less than 0.05. With $df = 40 - 3 = 37$ obtained ttable of 0.2732, then $tcount > ttable$ or $2.349 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The financial compensation variable has a significant effect on employee performance, so it can be concluded that the hypothesis (H1) which reads that financial compensation has a significant effect on the performance of the Regional Financial Agency of Sungai Penuh City is accepted, so the first hypothesis (H1) is accepted.

Hypothesis Testing 2

The t-value for the work stress variable is 3.019 with a significance probability of 0.003 or less than 0.05. With $df = 40 - 3 = 37$, ttable is 0.2732, then $tcount > ttable$ or $3.019 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The work stress variable has a significant effect on the performance of the employees of the Sungai Penuh City Regional Finance Agency, it can be concluded that the hypothesis (H2) which reads that work stress has a significant effect on the performance of the Sungai Penuh City Regional Finance Agency employees is accepted, thus the second hypothesis (H2) is accepted.

Hypothesis Testing 3

The t-value for the promotion variable is 2.190 with a significance probability of 0.031 or less than 0.05. With $df = 40 - 3 = 37$, obtained ttable of 0.2732, then $tcount > ttable$ or $2.190 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The work stress variable has a significant effect on employee performance, so it can be concluded that the hypothesis (H3) which reads that promotion has a significant effect on the performance of the employees of the Sungai Penuh City Regional Finance Agency is accepted, so the second hypothesis (H3) is accepted.

Simultaneous Test (F Test)

The F test (feasibility of the model) is intended to determine the effect of the independent variables (financial compensation, job stress, job promotion) simultaneously (together) on the dependent variable (performance).

Hypothesis Testing 4

From the ANOVA test table 5, the Fcount value is 6.305 with a significance probability of 0.001. The probability of the significance is smaller than 0.05. With $df = n - (k - 1) = 40 - (3 - 1) = 38$ obtained Ftable of 3.240, then $Fcount > Ftable$ or $6.305 > 3.240$ with a significance level of 0.001 or 0.05 as a result H_0 is rejected and H_a is accepted. The variables of financial compensation, work stress and work stress together have a significant effect on employee performance at the Sungai Penuh City Financial Agency, so it can be concluded that the third hypothesis (H4) which reads "financial compensation, work stress and work stress together affects significant effect on the performance of employees of the Regional Finance Agency of Sungai Penuh City is accepted, then the third hypothesis (H4) can be accepted.

Table 5 <F . Test Results>

ANOVA ^a						
	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	152,472	3	50.824	6,305	,001b
	Residual	757,732	36	8,061		
	Total	910,204	39			

a. Dependent Variable: PERFORMANCE

b. Predictors: (Constant), Job Satisfaction, Financial Compensation, Job Stress

Source: Primary Data, Processed with IBM SPSS 24.0, 2022

Coefficient of Determination (Adjusted R Square)

The Coefficient of Determination aims to see or measure how far the model's ability to explain variations in independent variables is, where the value of R square is used for research with 2 variables and the value of Adjusted R Square is used for research with more than 3 variables. The value of the coefficient of determination in this study is taken from the value of Adjusted R Square which can be seen in table 6:

Table 6 <R Square Result>

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,809 ^a	,654	,641	2.83919

a. Predictors: (Constant), Job Satisfaction, Financial Compensation, Job Stress

b. Dependent Variable: PERFORMANCE

Source: Primary Data, Processed with IBM SPSS 24, 2022.

Based on the results of the regression estimation calculation, the adjusted value of the coefficient of determination or R Square is 0.654, meaning that 65.4% of the variation of all independent variables (financial compensation, work stress, job promotion) can explain the dependent variable (employee performance), while the rest of 34.6% was explained by other variables not examined in this study.

Discussion

The discussion of research results is intended to explain and interpret the research results.

The Effect of Financial Compensation on Performance

The first objective of this study was to determine the effect of financial compensation on the performance of employees of the Regional Finance Agency of Sungai Penuh City. The results of statistical analysis using multiple linear regression show that the first hypothesis is accepted. This can be proven by finding that the regression coefficient value for the financial compensation variable is the t-value for the financial compensation variable is 2.349 with a significance probability of 0.021 or less than 0.05. With $df = 40 - 3 = 37$ obtained ttable of 0.2732, then $t_{count} > t_{table}$ or $2,349 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The financial compensation variable has a significant effect on employee performance,

The results of this study indicate that financial compensation has a significant effect on the performance of employees of the Regional Finance Agency of Sungai Penuh City. Thus, it can be concluded that the performance of the employees of the Sungai Penuh City Regional Finance Agency is determined by financial compensation. According to Hasibuan (2009), compensation is all income in the form of money, goods directly or indirectly received by employees in return for services provided to the company. Compensation is a broad term relating to the rewards received by employees. According to Lambrie (2010), "Compensation is an important factor that influences how and why people work in one organization and not in another".

According to the results of research by Hatta IH, and Rachbini W., (2015), according to the results of their research that financial compensation has an effect on work stress and employee performance at PT. Avrist Assurance. The same thing was also stated by Dewintha, et al., (2017) that the provision of financial compensation has an influence on employee performance at the North Samarinda Sub-District Office. These results are also supported by the results of research from Mangasa Panjaitan, SE, M.Sc., (2015) that the effect of financial compensation and work stress partially on employee performance at the North Sumatra Provincial Agriculture Office. This means that there is a positive relationship between financial compensation and performance, if the incentives are good/high, it will improve the performance of employees at the Regional Finance Board of Sungai Penuh City.

Effect of work stress on performance

The second objective of this study was to determine the effect of work stress on the performance of employees of the Regional Finance Agency of Sungai Penuh City. The results of statistical analysis using multiple linear regression show that the second hypothesis is rejected. This can be proven by finding that the regression coefficient value for the work stress variable is the t-value for the work stress variable, which is 3.019 with a significance probability of 0.003 or less than 0.05. With $df = 40 - 3 = 37$, t_{table} is 0.2732, then $t_{count} > t_{table}$ or $3.019 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The work stress variable has a significant effect on the performance of the employees of the Regional Finance Agency of Sungai Penuh City, it can be concluded that the hypothesis (H_2) which reads that work stress has a significant negative effect on the performance of the employees of the Sungai Penuh City Regional Finance Agency is rejected, thus the second hypothesis (H_2) is accepted. Thus, it can be concluded that the performance of the employees of the Sungai Penuh City Regional Finance Agency is determined by work stress.

The results of this study indicate that work stress does not have a significant effect on the performance of employees of the Regional Finance Agency of Sungai Penuh City. Thus, it can be concluded that the performance of the employees of the Sungai Penuh City Regional Finance Agency is not determined by work stress.

According to Nitisemito (2011: 183), work stress is everything that is around workers that can affect them in carrying out the tasks assigned to them. Good job stress will certainly make employees carry out and spend all their energy and thoughts to work optimally. And if the employee has done and spent all his energy and mind to work optimally, the employee's performance will be good. Work stress in a company is very important for management to pay attention to, although work stress does not carry out the production process in a company, work stress has a direct influence on employees who carry out the production process. So that later it will affect the performance of employees or employees.

This means that this refutes the research results of Dewintha, et al., (2017) that work stress has an influence on employee performance at the North Samarinda Sub-District Office. And also refutes the results of research from Mangasa Panjaitan, SE, M.Sc., (2015) that the effect of work stress partially on employee performance at the North Sumatra Province Agricultural Service Office. This means that there is no positive relationship between work stress and performance, if job stress is good, it will not increase employee performance at the Sungai Penuh City Financial Agency.

The Effect of Job Promotion on Performance

The third objective of this study is to determine the effect of promotion on the performance of employees of the Regional Finance Agency of Sungai Penuh City. The results of statistical analysis using multiple linear regression indicate that the third hypothesis is accepted. This can be proven by finding the regression coefficient value of the promotion variable is t_{count} for the work stress variable is 2.190 with a significance probability of 0.031 or less than 0.05. With $df = 40 - 3 = 37$, obtained t_{table} of 0.2732, then $t_{count} > t_{table}$ or $2.190 > 0.2732$, as a result H_0 is rejected and H_a is accepted. Job promotion variables have a significant effect on employee performance,

The results of this study indicate that work stress has a significant effect on the performance of employees of the Regional Finance Agency of Sungai Penuh City. Thus, it can be concluded that the performance of the employees of the Sungai Penuh City Regional Finance Agency is determined by work stress. Job stress is symbolized as a person's strength, pressure, tendency or effort in mental strength at work (Salleh, Bakar and Keong, 2008). Symptoms of stress are usually angry, unable to relax, aggressive, uncooperative and can also run away by drinking alcohol, smoking excessively and maybe even drugs (Wahjono, 2010). Job stress is an adoptive response to a situation that is felt to be challenging or threatening one's health (Sophiah, 2008).

According to the results of research by Dhermawan, et al., (2012) from the results of his research that promotion has a significant effect on employee performance in the Bali Provincial Public Works Office. And Hatta IH, and Rachbini W., (2015), according to the results of their research that job promotion has an influence on employee performance at PT. Avrist Assurance. And this result is also supported by the results of research by Yunan Surono and Rodesa., (2016) that job promotion has an effect on the performance of employees of the Jambi Province Regional Revenue Service. This means that there is a positive relationship between job promotion and performance, if the promotion is good it will improve the performance of employees at the Regional Finance Agency of Sungai Penuh City. However, the results of this study prove that promotions affect employee performance.

The Effect of Financial Compensation, Job Stress, and Job Promotion on Performance

The fourth objective of this study was to determine the effect of financial compensation, work stress, and job promotion on the performance of the employees of the Sungai Penuh City Regional Finance Agency. Based on the research, the performance of the employees of the Regional Finance Agency of Sungai Penuh City is good, seen from the respondents' responses of 4.17 with an average Respondent Achievement Level (TCR) of 83.31 with good results, stating that the employee's performance is good. This means that the employees of the Sungai Penuh City Regional Finance Agency are serious about their work and try to complete it on time.

In the initial observations, it is clear that there are differences with the results of the study, this can be seen in the object of the study that there are problems in the background of the research, while in the results of the research, the performance of the employees of the Regional Finance Agency of Sungai Penuh City is high. This happened because the respondent considered himself good when the researcher used the data collection method on the respondent by conducting a questionnaire.

Hypothesis testing, from the ANOVA test table 4.14, obtained the Fcount value of 6.305 with a significance probability of 0.001. The probability of the significance is smaller than 0.05. With $df = n - (k - 1) = 40 - (3 - 1) = 37$ obtained Ftable of 3.240, then $F_{count} > F_{table}$ or $6.305 > 3.240$ with a significance level of 0.001 or 0.05 as a result H_0 is rejected and H_a is accepted. The variables of financial compensation, job stress, and job promotion together have a significant effect on employee performance at the Regional Finance Agency of Sungai Penuh City, it can be concluded that the third hypothesis (H4) which reads "financial compensation, work stress, and promotions together is the same significant effect on the performance of employees of the Regional Finance Agency of Sungai Penuh City is accepted, then the third hypothesis (H4) can be accepted.

Conclusions

Based on the results of testing and discussing the hypotheses that have been described in previous chapters, several conclusions can be drawn as follows, (1) From table 4.15 the t-count value for the financial compensation variable is 2.349 with a significance probability of 0.021 or less than 0.05. With $df = 40 - 3 = 37$ obtained t-table of 0.2732, then $t_{count} > t_{table}$ or $2.349 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The financial compensation variable has a significant effect on employee performance, so it can be concluded that the hypothesis (H1) which reads that financial compensation has a significant effect on employees of the Sungai Penuh City Regional Finance Agency is accepted, so the first hypothesis (H1) is accepted, (2) The t-count for the work stress variable is 3.019 with a significance probability of 0.003 or less than 0.05. With $df = 40 - 3 = 37$, we get a t-table of 0.2732, then $t_{count} > t_{table}$ or $3.019 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The variable of job stress has a significant effect on the performance of the employees of the Regional Finance Agency of Sungai Penuh City, it can be concluded that the hypothesis (H2) which reads that work stress has a significant effect on the performance of the Employees of the Regional Finance Agency of Sungai Penuh City is accepted, thus the second hypothesis (H2) is accepted, (3) The t-count value for the promotion variable is 2.190 with a significance probability of 0.031 or less than 0.05. With $df = 40 - 3 = 37$, the obtained t-table is 0.2732, then $t_{count} > t_{table}$ or $2.190 > 0.2732$, as a result H_0 is rejected and H_a is accepted. The variable of job promotion has a significant effect on employee performance, so it can be concluded that the hypothesis (H3) which reads that promotion has a significant effect on the performance of the Regional Finance Agency of Sungai Penuh City is accepted, thus the third hypothesis (H3) is accepted.

From the ANOVA test table 4.14, the Fcount value is 6.305 with a significance probability of 0.001. The probability of the significance is smaller than 0.05. With $df = n - (k - 1) = 40 - (3 - 1) = 37$ obtained Ftable of 3.240, then $F_{count} > F_{table}$ or $6.305 > 3.240$ with a significance level of 0.001 or 0.05 as a result H_0 is rejected and H_a is accepted. The variables of financial compensation, job stress and job promotion together have a significant effect on the performance of the employees of the Regional Finance Agency of Sungai Penuh City, it can be concluded that the fourth hypothesis (H4) which reads "financial compensation, work stress and promotions simultaneously affects significant effect on the performance of employees of the Regional Finance Agency of Sungai Penuh City is accepted, then the fourth hypothesis (H4) can be accepted.

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