



The Performance of PT TA Assets Indonesia Employees is Influenced By The Provision of Salaries Through Job Satisfaction

Eddy Sanusi Silitonga

Lecture Management Program Study, Economics and Business Faculty, Universitas Krisnadwipayana, Indonesia, eddy.sanusi23@gmail.com

Corresponding Author: Eddy Sanusi Silitonga

Abstract: The purpose of this study was to analyze and determine the positive and significant effect of salary on employee performance through job satisfaction as an intervening variable at PT. TA Asset Indonesia. The subjects in this study were all employees of PT. TA Asset Indonesia using a quantitative approach method. Meanwhile, to analyze the pattern of relationships between variables in this study using path analysis with the aim of knowing the direct or indirect effect of a set of independent variables on the dependent variable. The results of this study state that there is a direct influence between salary on employee performance at PT. TA Asset Indonesia with going through job satisfaction.

Keywords: Employee Performance, Salary and Job Satisfaction

INTRODUCTION

Employee performance in general is one of the main parts in the organization or company because it proves very important benefits, an institution wants employees to work seriously in accordance with their abilities to achieve good work results, without good performance from all employees, success in achieving goals will be difficult to achieve. Performance basically includes mental attitudes and behaviors that always have the view that the work carried out today must be of higher quality than the implementation of past work, for the future it is more qualified than the present. An employee or employees will feel that they have their own pride and satisfaction with the achievements achieved based on the performance they provide for the company. An employee will get good work performance if his performance is in accordance with the standards applicable in the company, both quality and quantity.

The definition of performance is an overview of the level of achievement of the implementation of a program of activities or policies in realizing goals, realizing the goals, objectives, vision, and mission of the organization as outlined through the strategic planning of an organization. Every company in carrying out its activities must have goals to be achieved, to achieve or realize these goals every company must be good at choosing

strategies, especially human resource planning which in essence is focused on certain steps taken by management.

Competition in the increasing world of work spurs companies to continue to improve performance, so that they can achieve company goals that bring two benefits (profits) and benefit society. To achieve the company's goals selectively, of course, qualified human resources (labor) are needed and in accordance with their current fields. Human resources are the main factor for an enterprise, since they are active players in the industry. So it is not surprising that human resources involved in an organization are required to continuously develop themselves actively.

To be able to improve good employee performance, the salary provision factor is also very influential, employee performance will increase along with the influence of aspects of salary provision factors can be a motivator for improving worker performance, among others, the fulfillment of salaries for the needs of a decent life, the level of justice internally in providing salaries and the level of justice externally in providing salaries. Salary can play a role in improving the quality and motivation of employees to work more effectively, and can also increase productivity in the company, and can compensate for the shortcomings and commitment engagement that characterize today's labor force. Salary is closely related to employee performance, if the salary received by employees can meet their needs and according to what they do, performance at work will also increase. Relatively modern companies, today many associate salaries with performance. The salary given by the company to employees greatly affects the level of job satisfaction and motivates work, thus encouraging employees to perform higher and minimizing work loss and preventing employee turnover. Providing the right and good salary can attract potential workers, and motivate them to further improve their performance. The provision of salary directly affects work motivation, and job satisfaction that will form good performance, furthermore with good performance of workers will in turn affect the efficiency and profitability of the company.

Job satisfaction can determine both high and low levels of employee performance. The level of job satisfaction is expected to improve employee performance so that it can achieve the goals expected by the company in obtaining good work results in producing good productivity. With high job satisfaction will increase the performance of employees to the organization in which they work, the existence of a mutual relationship between performance and job satisfaction. On the one hand, it is said that job satisfaction causes an increase in performance so that satisfied workers will be more productive. Job satisfaction is a general attitude towards a person's work as a difference between the number of rewards that workers receive and the number of rewards that are believed to be received.

Job satisfaction is a pleasant or unpleasant emotional state for employees looking at their work. Job satisfaction is influenced by several aspects of employment, including wages, working conditions, supervision, workmates, work materials, job guarantees, as well as opportunities to advance. The more aspects of the work that are in accordance with the wants and needs of the employee, the higher the satisfaction felt. The purpose of this study was to analyze the performance of PT. TA Asset Indonesia is influenced by salary through job satisfaction.

THEORETICAL FOUNDATIONS

Employee Performance (EP)

An organization or company if it wants to advance and develop is required to have quality standards for its employees, to obtain employees who have good performance, it is necessary to implement performance in accordance with the specified company standards. Afandi (2018) stated about Performance is the result of work that can be achieved by a person

or group in a company in accordance with their respective authorities and responsibilities in an effort to achieve organizational goals illegally, not violating the law and not conflicting with morals and ethics. Because a company needs good employee performance in accordance with what is borne by what is borne so that the achievement of ordinary organizational goals is carried out in accordance with the specified targets. In addition, performance is an ability that every employee must have as explained by Sinambela, (2018) they give opinions on employee performance that is, the ability of employees to perform certain skills. Being an employee not only works according to what is given by the superior but provides an idea for the progress of an organization assisted by the skills of an employee. Then good behavior is also very important to do a work activity. Cashmere (2016) said that performance is the result and work behavior that is achieved in completing tasks and responsibilities given in a certain period. In that case, good performance is the result achieved and refers to the action of achieving and implementing something good work that is requested / but good behavior to carry out a work activity aims to produce quality and quantity.

In working as stated by Sedarmayanti (2017) that employee performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with his duties and with the responsibilities given to him, by working earnestly will get good work results in quality and quantity for the organization and itself. To realize the vision and mission and company targets achieved, such as Moeheriono (2012) concluded about the definition of employee performance, namely performance is an illustration of the level of achievement of the implementation of a program of activities or policies in realizing the goals, objectives, vision, and mission of the organization as outlined through the strategic planning of an organization. Without a goal or target, the performance of a person or organization cannot be known because there is no benchmark, in which case performance in each individual or group must be considered in order to achieve the targets determined in accordance with the strategy and vision and mission. The term performance is often used to refer to the achievement or success rate of an individual or group of individuals, performance can be known only if the individual or group of individuals has established success criteria.

Based on the definition of performance from some of the opinions above, it can be concluded that performance is the result of work both quality and quantity that has been achieved by employees, in carrying out their duties in accordance with the responsibilities given by the company and the work results achieved are adjusted to employee performance standards. Based on the definition of performance from some of the opinions above, it can be concluded that performance is the result of work both quality and quantity that has been achieved by employees, in carrying out their duties in accordance with the responsibilities given by the company and the work results achieved are adjusted to employee performance standards.

According to Mangkunegara (2017) states that factors that affect performance include:

- 1) Ability factors; Psychologically, the ability of an employee consists of potential ability (IQ) above average (IQ 110-120) with adequate education for his position and skills in working on daily work, then he will be easier to achieve the expected performance. Therefore, employees need to be placed in a job that matches their expertise (the rightman in place, the man on the right job).
- 2) Motivational factors; Motivation is formed from the attitude (attitude) of an employee in facing situations (situation) motivation is a condition that moves employees who are directed to achieve organizational goals (work goals). Mental attitude is a mentality that encourages an employee to try to achieve maximum work achievements. The attitude of an employee must have a mental attitude that is psychophysically prepared (physically ready, goals and situations). This means that an employee must be mentally and physically prepared and understand the main goals and work targets achieved.

The indicators that affect the performance appraisal according to Affandi (2018) are as follows: 1) Quality of work results; All kinds of units of measure related to the quality or quality of work that can be expressed in the size of numbers or other number guidelines. 2) Quantity of work results; All sorts of forms of units of measure that relate to the amount of work that can be expressed in the size of numbers or other equivalents of numbers. 3) Honesty; One of the human traits that is quite difficult to apply. 4) Labor discipline; Comply with applicable operational standards, laws and regulations. 5) Efficiency in carrying out tasks; Various human resources wisely and in a way save costs. 6) Initiative; The ability to decide and do things correctly without having to be told in advance, being able to find what should be done to something that is around, trying to keep moving to do some things even though the situation is getting more difficult. 7) Thoroughness; The degree of conformity of the results of work measurements whether the work has been completed with the specified target or not. 8) Creativity; Mental processes that involve the emergence of ideas that affect the progress of the company. 9) Leadership; Influence or set an example from the leader to his followers in the achievement of the goals of the organization.

Definition of Salary (S)

Salary can play a role in increasing employee motivation to work more effectively, improving performance, increasing productivity in the company, and offsetting the shortcomings and commitment engagements that characterize today's workforce. Relatively modern companies, today many associate salaries with performance. Salary (sallary) is a form of repayment or award given regularly to an employee for his services and work. Salary is often also referred to as wages, where both are a form of compensation, that is, a reward for services that are given regularly for work performances given to an employee.

In this case the difference in salary and wages lies in the strongness of the employment bond and the term of its receipt alone. Judging from the period of receipt, salary is generally given at the end of each month, while wages are given every day or every week. In this case, the definition of salary is usually referred to as the basic salary, the amount of the basic salary given to an employee, usually very dependent on the educational background he has, his abilities and work experience. Dessler in Samsudin, (2010), says salary is something related to money given to employees or employees. He argued that payment systems can be distinguished by performance time, that is, payments made on the basis of length of work, for example by hour, day, week, month, and so on, and payment of performance results, that is, payment of wages/salaries based on the final result of the performance process, for example the amount of production. Armstrong and Murlis, in their book *Practical Guidelines for Payroll Systems*, argue that salary is the basic payment received by a person.

According to Emron (2016) states that salary is a worker's right that is received and expressed in the form of money in return from the employer to the worker which is stipulated and paid according to an employment agreement, agreement or legislation, including benefits for workers and their families for a job and services that have been carried out. Salary is closely related to employee performance, if the salary received by employees can meet their needs and according to what they do, performance will also increase. Mulyadi (2013) stated that salary is a payment for the delivery of services made by employees. A person receives a salary if the work bond is strong, while someone receives a wage if the work bond is not strong enough. As Kadarisman (2018) said, giving an opinion on salary is a reward in the form of money received by an employee or employees as a consequence of his status as an employee who contributes to achieving the goals of the company or organization.

The salary given by the company to employees greatly affects the level of job satisfaction and motivates work, thus encouraging employees to perform higher and minimizing work loss and preventing employee turnover. Hasibuan (2016) said that salary is

a repayment that is paid periodically to permanent employees and has a definite guarantee. Salary is a repayment of services in the form of money received by an employee as a consequence of his position as an employee who contributes and thoughts in achieving the goals of the Rivai company (2015). Salary is a payment for the delivery of services that have a position level such as a manager, while wages are payments for the delivery of services intended for working employees (laborers). Salary is a form of payment or a right given by a company or instasi to Mardi employees (2014). From this description, it can be concluded that, Salary is everything given by the Company to employees to provide compensation in the form of salaries to employees with the aim of maintaining and motivating employees to continue to contribute to the company through the fulfillment of responsibilities and good performance.

The objectives of providing salaries according to Kadarisman (2018), include: 1) Cooperation ties; With the provision of salary, a formal cooperative bond is established between the employer and the employee. The employee must perform his duties well, while the employer or employer is obliged to pay salaries in accordance with the agreed agreement. 2) Job satisfaction; With recompense, employees will be able to meet their physical needs, social status, and egoistics so as to obtain job satisfaction from their positions. 3) Effective procurement; If the salary program is set large enough, the procurement of qualified employees for the company will be easier. 4) Motivation; If the repayment provided is large enough, the manager will easily motivate his subordinates. 5) Employee stability. With a compensation program on the principle of fair and decent and external consistency that is comprehensive, employee stability is more guaranteed because turnover is relatively small. 6) Discipline; With the provision of a large enough service, employee discipline is getting better. Employees will be aware of and comply with applicable regulations. 7) Trade union influence; With a good compensation program the influence of trade unions can be avoided and the employee will concentrate on his work. 8) Government influence; If the salary program complies with applicable laws (such as the minimum salary limit) then government intervention can be avoided.

There are several salary indicators outlined by Emron (2016) that can affect the formation of employee performance in a company, including: 1) Appropriate; The salary offered is in accordance with the results issued by the employee. 2) Highly paid; The salary determined according to his position is in accordance with his grouping based on the form and level of work. 3) Fair; The salary provided fulfills the rights of employees fairly, while maintaining the value of the company in the labor market.

Job Satisfaction (JS)

Everyone who works expects to get satisfaction from where he works. Job satisfaction can determine both high and low levels of employee performance. The level of job satisfaction is expected to improve employee performance so that it can achieve the goals expected by the company in obtaining good work results in producing good productivity. Basically, job satisfaction is an individual thing because each individual will have a different level of satisfaction according to the values that apply in each individual. The more aspects in the work that suit the wishes of the individual, the higher the level of satisfaction felt. Job satisfaction is a general attitude towards a person's work as a difference between the number of rewards that workers receive and the number of rewards that are believed to be received.

In the opinion of Winardi (2016) job satisfaction is a pleasant or unpleasant emotional state for employees looking at their work. Satisfaction is not apparent and real, but can be realized in a work result. Job satisfaction is a positive attitude of the workforce including feelings and behaviors towards their work through the assessment of one of the jobs as a sense of appreciation in achieving one of the important values of the work (Afandi, 2018).

Job satisfaction has the following meanings stating that job satisfaction is an employee's attitude towards work related to work situations, cooperation between employees, rewards received at work, and other matters related to physical and psychological factors. Meanwhile, according to Wibowo, (2014) Job satisfaction is a general attitude towards a person's work as a difference between the number of rewards received by workers and the number of rewards that are believed to be received.

Job satisfaction can determine both high and low levels of employee performance. Sutrisno (2016) suggests Job satisfaction is a pleasant or unpleasant emotional state for workers looking at work. The level of job satisfaction is expected to improve employee performance so that it can achieve the goals expected by the company in obtaining good work results in producing good productivity. Job satisfaction is the worker's feeling towards his work whether happy or like or unhappy or disliked as a result of the worker's interaction with his work environment or as a perception of mental attitudes, as well as the result of the worker's assessment of his work Priansa (2017).

On the one hand, it is said that job satisfaction causes an increase in performance so that satisfied workers will be more productive. Robbins (2015) said that Job satisfaction is a general attitude towards a person's work as a difference between the number of rewards that workers receive and the number of rewards that are believed to be received. It can be concluded that Job satisfaction is influenced by several aspects of work, including wages, working conditions, supervision, workmates, employment materials, job guarantees, as well as opportunities to advance.

Employees who see the company where they work are growing rapidly, then they will be motivated not to change jobs considering that with the development of the company, their future will also be guaranteed. However, this also does not guarantee that employees have the motivation to work well without job satisfaction. The following are factors that affect job satisfaction, according to Mangkunegara (2017), namely: 1) Employee factors, namely intelligence (IQ), special skills, age, gender, physical condition, education, work experience, work period, personality, emotions, way of thinking, perception, and work attitude. 2) Employment factors, namely the type of work, organizational structure, rank (class), position, quality of supervision, financial guarantees, job promotion opportunities, social interactions, and employment relations.

Here are some important indicators that affect the level of job satisfaction according to Winardi (2016); 1) Promotion opportunities, namely the availability of opportunities to achieve progress in the position. 2) Supervisor, which is the ability of the supervisor or superior to show concern for employees. 3) Colleagues, which is a level to which colleagues are friendly, competent, and help each other.

RESEARCH METHODS

This research is a causal associative research with a quantitative approach. The population of this study is PT. TA Asset Indonesia with a total population of 40. Data collection techniques using questionnaires (questionnaires) given to respondents. The data analysis technique used is a path analysis model test. (Sarwono, 2007).

RESULTS OF RESEARCH AND DISCUSSION

Research Results

Validity test results

To find out whether the data obtained when in the field is feasible or not, it is necessary to conduct a validity test. Validity tests are used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if r counts greater than critical r , and a significant level is less than 0.05 then a question is said to be valid. From the calculation of

the correlation coefficient of the score of each item of statement from 40 respondents about salary, with the amount of 6 points of statement; job satisfaction 6 items statement and employee performance 18 statements with the total score of each respondent obtained the result r count greater than r table (0.300).

Reliability test results

Reliability test a study is carried out to determine a value that shows the consistency of a research instrument. Research results can be said to be reliable if a number or index has similarities or is consistent over time (Ghozali, 2018). This test aims to calculate the cronbach's alpha coefficient (α) of each instrument in a variable. An instrument is said to be reliable if the value of Cronbach's alpha (α) > 0.6 .

Tabel 1. Hasil Uji Reliabilitas

| Variabel | Rata-rata Cronbach Alpha | Standar Cronbach Alpha | Decision |
|---------------------------|--------------------------|------------------------|----------|
| Salary (S) | 0,950 | 0,6 | Reliabel |
| Job Satisfaction (JS) | 0,836 | 0,6 | Reliabel |
| Employee Performance (EP) | 0,943 | 0,6 | Reliabel |

Source: Data processed 2022

Based on Table 1, the cronbach alpha reliability figures appear that all existing statements form a reliable measure from salary, job satisfaction, and employee performance to form a reliable measure of each variable having a cronbach alpha (α) > 0.6 which means that all variables in this study are reliable or can be declared valid.

Model I Path Analysis

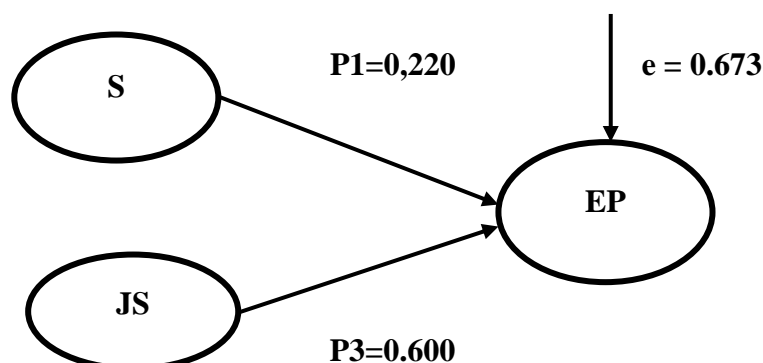
Table 2: Linear Regression Analysis of Model 1Table

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig |
|-----------------------|-----------------------------|------------|---------------------------|-------|-------|
| | B | Std. Error | Beta | | |
| Constant | 21.135 | 8.827 | | 2.394 | 0.022 |
| Salary (S) | 0.567 | 0.335 | 0.220 | 1.692 | 0.099 |
| Job Satisfaction (JS) | 1.694 | 0.368 | 0.600 | 4.610 | 0.000 |

a. Dependent Variable: TOTAL_EP

Table 3. Model Summary Model 1 Table Results

| Model | R | R Square | Adjusted R Square | Std Error of Estimate |
|-------|-------|----------|-------------------|-----------------------|
| 1. | 0.739 | 0.547 | 0.522 | 6.645 |



$$EP = 0.220 S + 0,600 JS + 0,673$$

Graphique 1.

Model Path Analysis 2

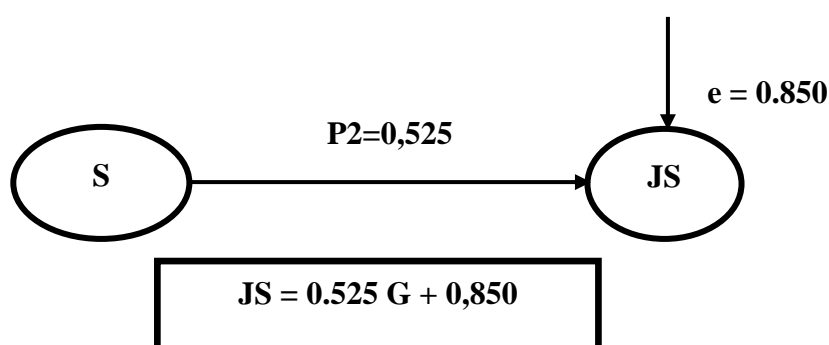
Table 4. Model 2 Linear Regression Analysis

| Model | Unstandardized Coefficients | | Standardized Coefficients | T | Sig |
|----------|-----------------------------|------------|---------------------------|-------|-------|
| | B | Std. Error | Beta | | |
| Constant | 14.867 | 3.060 | | 4.859 | 0.000 |
| Salary | 0.478 | 0.126 | 0.525 | 3.805 | 0.001 |

Dependent Variable: TOTAL_JS

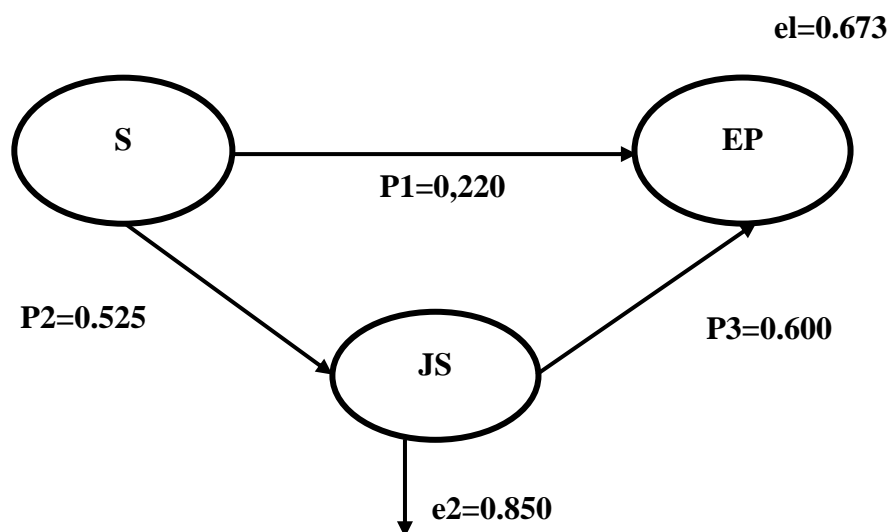
Table 5. Model Summary Model 2 Table Results

| Model | R | R Square | Adjusted R Square | Std Error of Estimate |
|-------|-------|----------|-------------------|-----------------------|
| 1. | 0.525 | 0.276 | 0.257 | 2.933 |



Graphique 2.

Model Path Analysis 3



Graphique 3

Hypothesis Test Results

Hypothesis Testing 1

Salary has a positive and significant effect on employee performance in PT TA Asset Indonesia employees. This hypothesis will be tested using:

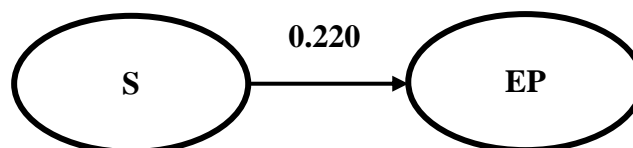


Figure 1: Salary to Employee Performance

Regression equation between salary and employee performance and results:

$$EP = 0,220 S + 0,673$$

The result is the result of test 1 where the result of the regression equation between salary and employee performance contributed 0.220, at an error rate of 0.673. Based on the results of the t test that has been shown, it can be seen that the salary variable has a calculated t of 1,692 and a table t of 2,026. In this study, t tables were obtained based on the number of respondents known to be $df = n$ (number of respondents) – k (number of variables), based on these results it is known that the distribution point of distribution of table distribution t with a significance level of 5% is 0.026. This shows that $t \text{ count} < t \text{ table}$ ($1,692 < 2,026$) so it can be concluded that H_a was rejected and H_o was accepted, meaning that there was no significant influence between Salary on Employee Performance.

Hypothesis Testing 2

Job satisfaction has a positive and significant effect on employee performance in PT. TA Asset Indonesia. This hypothesis will be tested using:

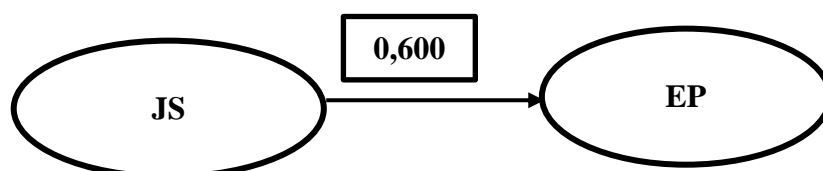


Figure 2: Job Satisfaction with Employee Performance

Berdasarkan gambar 2, diperoleh hasil yang di interpretasikan sebagai berikut:

$$EP = 0.600 JS + 0.673$$

These results are the results of test 2 where the results of the regression equation between job satisfaction and employee performance contributed 0.600, at an error rate of 0.673. Based on the results of the t test that has been shown, it can be seen that the job satisfaction variable has a calculated t of 4,610 and a table t of 2,026. In this study, the table was obtained based on the number of respondents known to be $df = n$ (number of respondents) – k (number of variables), based on these results it is known that the distribution point of the table with a significance level of 5% is 0.026. This shows that t

count > t table (4,610 > 2,026) so it can be concluded that H_0 is rejected and H_a is accepted, meaning that there is a significant influence between job satisfaction and employee performance.

Hypothesis Testing 3

Salary has a positive and significant effect on the job satisfaction of PT. TA Asset Indonesia. This hypothesis will be tested using:

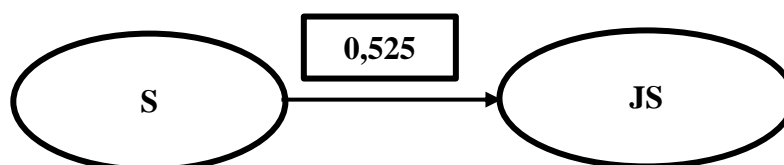


Figure 3: Salary to Job Satisfaction

The results of a simple linear regression analysis between salary and job satisfaction obtained a regression equation:

$$JS = 0.525 S + 0.850$$

These results are the results of test 3 where the results of the regression equation between salaries on employee performance to job satisfaction contributed 0.525, at an error level of 0.850. Based on the results of the t test that has been displayed, it can be seen that the salary variable has a calculated t of 3,805 and a table t of 2,026. In this study, t tables were obtained based on the number of respondents known to be $df = n$ (number of respondents) – k (number of variables), based on these results it is known that the distribution point of distribution of table distribution t with a significance level of 5% is 0.026. This shows that t count > ttable (3,805 > 2,026) so it can be concluded that H_0 was rejected and H_a was accepted, meaning that there is a significant influence between salary on job satisfaction.

Hypothesis Testing 4

Salary has a positive and significant effect on employee performance through pt. TA Asset Indonesia is shown with the image below.

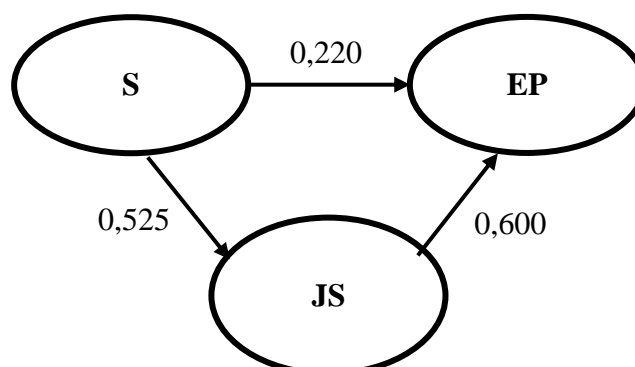


Figure 4. Salary to Employee Performance Through Job Satisfaction

From figure 4, it can be explained that the amount of direct influence given by the salary variable on the performance of the karyawan in PT. TA Asset Indonesia is 0.220 and the amount of indirect influence is given by the salary variable on employee performance through job satisfaction at PT. Ta Asset Indonesia of $0.525 \times 0.600 = 0.315$. With this result, it can be concluded that the direct influence of < indirect influence, namely $0.220 < 0.315$ means that H_a is accepted and H_o is rejected, the job satisfaction variable can be an intervening variable to mediate a significant influence between salaries on employee performance at PT. TA Assets Indonesia.

Discussion

The Effect of Salary on Employee Performance

The First Hypothesis (H_1) in this study states that salary has a positive and significant effect on the performance of employees of PT. TA Asset Indonesia. Based on the simple regression value, it proves that the salary does not have a significant effect on the performance of PT employees. TA Asset Indonesia, this indicates that salaries are still not improving to maximize the performance of its employees. Based on the results of the t-test that has been carried out, it shows that H_1 is rejected and it can be concluded that the salary has no effect on the performance of employees. This is evident from respondents' responses to the salary variable to employee performance showing a high value. These results explain that the salary provision factor is still not good enough for its employees, while if the salary is sufficient, it will have an important effect in improving employee performance. With the provision of a good salary, it will affect the performance of its employees, it can make a company able to advance and develop in accordance with predetermined targets. The results of this study are not in line with research conducted by Darendehe (2013), and Nofinawati (2018), that salary has a positive and significant effect on employee performance.

The Effect of Job Satisfaction on Employee Performance

The second hypothesis (H_2) in this study states that job satisfaction has a positive and significant effect on the performance of employees of PT. TA Asset Indonesia. Based on simple regression values, it proves that job satisfaction has a positive and significant effect on employee performance, this indicates that if job satisfaction to employees increases appropriately, performance will increase. This shows that H_2 is accepted and it can be concluded that job satisfaction has a positive and significant effect on the performance of employees of pt. TA Asset Indonesia. These results explain that the job satisfaction factor has an important influence in improving employee performance. With the job satisfaction owned by someone, it will affect the performance of each individual, it can make individuals get job satisfaction in accordance with the performance achieved and for a company to advance and develop. The results of this study are in line with research conducted by Indrawati (2013) and Sobia & Yasir (2014) with the results of research showing that job satisfaction has a positive and significant effect on employee performance.

The Effect of Salary on Job Satisfaction

The third hypothesis (H_3) in this study states that salary has a positive and significant effect on job satisfaction of PT employees. TA Asset Indonesia. Based on the simple regression value, it proves that salary has a positive and significant effect on job satisfaction, this indicates that if the employee's salary is good, employee job satisfaction will also increase. This shows that H_3 is accepted and it can be concluded that salary has a positive and significant effect on the job satisfaction of PT. TA Assets Indonesia. The results explain that the salary factor has an influence in increasing job satisfaction. The results of this study

are in line with research conducted by Malik, et al, (2012), Nuraya & Pratiwi (2017), and Ali & Ahmad (2017) with the results of research showing that salary affects job satisfaction.

The Effect of Salary on Employee Performance Through Job Satisfaction

Hypothesis four (H4) in this study states that salary has a positive and significant effect on employee performance through pt. TA Asset Indonesia. Based on the results of the intervening or mediation test, it shows that the calculations obtained show that the value of indirect influence through job satisfaction is greater than the value of the direct influence of salary on employee performance. With this result, it can be concluded that the variable of job satisfaction can be a variable that mediates the significant influence between salaries on the performance of PT employees. TA Asset Indonesia. This research has not been discovered by previous studies.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on research and discussion on the performance of PT. TA Asset Indonesia is influenced by the provision of salaries through job satisfaction, so the author concludes that: 1) Salary increases can no less improve the performance of PT employees. TA Asset Indonesia. 2) Increased job satisfaction can improve employee performance at PT. TA Asset Indonesia. 3) Salary increase can increase job satisfaction of PT. TA Asset Indonesia. 4) The amount of direct influence given by the salary on the performance of pt. TA Asset Indonesia of 0.220 and the magnitude of the indirect influence is given by the salary variable on employee performance through the job satisfaction of PT. Ta Asset Indonesia of $0.525 \times 0.600 = 0.315$. With this result, it can be concluded that the direct influence of $<$ indirect influence, namely $0.220 < 0.315$ means that H_0 is rejected and H_a is accepted, the job satisfaction variable can be an intervening variable that mediates a positive and significant influence between salaries on the performance of PT employees. TA Asset Indonesia.

Suggestion

Based on these conclusions, suggestions will be given for the performance of PT. TA Asset Indonesia is influenced by the provision of salaries through job satisfaction, so that the poor can be improved again from their quality, and those that are already good can be consistently maintained. hopefully this research can contribute to the next research. For this reason, there are suggestions for those who will be conveyed. 1) For the Company; For companies PT. TA Asset Inodonsia is expected to make policies governing salary increases, hold position promotions for employees so that employee positions are not stuck so that employee job satisfaction increases, hold job training for employees because job training has an important role for employee knowledge, skills, and abilities so that employees feel satisfied with the results of their work, appreciate employees such as giving awards for outstanding employees and other appreciation. Employees are important things for a company so they need to get their own attention and are well managed because they are valuable assets that determine the achievement of company goals. It is also expected that the management team will communicate more often to employees so that input and complaints can be conveyed. For the whole, it is hoped that it will be more improved and pay attention to the conditions of a good, safe, and comfortable working environment to produce maximum work results, and always motivate its employees to maintain their enthusiasm at work. thus, if the needs of employees are met in terms of providing salary and job satisfaction to their employees, it will later form a good and maximum employee work performance and the targets that have been determined by the company will be achieved. 2) For subsequent researchers; For subsequent researchers, it is hoped that this research can be used as a

reference and if there are shortcomings and limitations in this study, it is hoped that it can be used as consideration and improvement. In order to conduct further research that is more specific in addition to salary factors, job satisfaction and employee performance so that it can widely circulate several influences that can contribute to employee performance or with new variables following developments and to add broader insights.

REFERENCES

- Afandi, P. (2018). *Manajemen Sumber Daya Manusia (Teori, Konsep dan Indikator)*. Riau: Zanafa Publishing.
- Ali, Muhammad Zeeshan and Ahmad, Nawaz. (2017). Impact of Pay Promotion and Recognition on Job Satisfaction. *International Journal*.
- Darendeh, Albert. (2013). *Gaji Kepemimpinan dan Sikap Rekan Kerja Pengaruhnya Terhadap Kinerja Karyawan*: PT. Askes Persero Cabang Mando
- Dessler, Gary. (2000). *Human Resource Management. 8th edition*. New Jersey: Prentice-Hall, Inc.
- Emron, Edison. (2016). *Manajemen Sumber Daya Manusia*. Bandung: Alfabeta.
- Ghozali, Imam. 2018. *Aplikasi Analisis Multivariate dengan program IBM SPSS 25*. Semarang: Badan Penerbit Universitas Diponegoro.
- Hasibuan, Malayu S. P. (2016). *Manajemen Sumber Daya Manusia*. Edisi Revisi. Jakarta: Penerbit PT. Bumi Aksara.
- Indrawati, Ayu Desi. (2013). *Pengaruh Kepuasan Kerja Terhadap Kinerja Karyawan dan Kepuasan Pelanggan pada Rumah Sakit Swasta di Kota Denpasar*
- Kadarisman, Muh. (2018). *Manajemen Aparatur Sipil Negara*. Depok : Rajawali Pers.
- Kasmir. (2016). *Manajemen Sumber Daya Manusia (Teori dan Praktik)*. Depok: PT Rajagrafindo Persada.
- Malik, Muhammad Ehsan., Danish, Rizwan Qaiser and Munir, Yasin. (2012). The Impact of Pay and Promotion on Job Satisfaction Evidence From Higher Education Institutes Pakistan. *International Journal*.
- Mangkunegara, A.A. Anwar Prabu. (2017). *Manajemen Sumber Daya Manusia Perusahaan*. Bandung: Remaja Rosdakarya.
- Mardi. (2014). *Sistem Informasi Akuntansi*. Bogor: Ghalia Indonesia.
- Moeheriono. (2012). *Pengukuran Kinerja Berbasis Kompetensi*. Jakarta: Raja Grafindo Persada.
- Mulyadi. (2013). *Akuntansi Manajemen: Konsep, Manfaat dan Rekayasa*. Yogyakarta: UPP STIM YKPN.
- Nofinawati. (2018). *Pengaruh Gaji dan Tunjangan Terhadap Kinerja Karyawan*. Hotel Natama Syariah Padang Sidempuan
- Nuraya, Ahmad Setiawan dan Pratiwi, Dewanti. (2017). *The Effect OF Work Enviroment and Salary ON Motivation and The Impact on Employee Job Satisfacation in Indonesia* Tourism Development Corporation Persero,
- Priansa, Donni. (2017). *Manajemen Pelayanan Prima*. Bandung: Alfabeta.
- Rivai Zainal Veithzal. (2015). *Manajemen Sumber Daya Manusia Untuk Perusahaan*. Edisike-7. Depok: PT RAJAGRAFINDO.
- Robbins, Stephen. (2015). *Perilaku Organisasi*, Jakarta: Penerbit Salemba Empat.
- Samsudin, Salidi. (2010) *Manajemen Sumber Daya Manusia*. Bandung: Penerbit Pustaka Setia.
- Sarwono, Jonathan. (2007). *Analisis Jalur Untuk Riset Bisnis*. Yogyakarta: Andi
- Sedarmayanti. (2017). *Perencanaan dan Pengembangan SDM untuk Meningkatkan Kompetensi, Kinerja dan Produktivitas Kerja*. Bandung: PT Refika Aditama.

- Sinambela, Lijan Poltak. (2018). *Manajemen Sumber Daya Manusia*. Jakarta: PT Bumi Aksara.
- Sobia, Ali and Yasir, Aftab Farooqi. (2014). Effect of Work Overload on Job Satisfaction, Effect of Job Satisfaction on Employee A Case of Public Sector University of Gujranwala Division. *International Journal*.
- Sutrisno, Edy. (2016). *Manajemen Sumber Daya Manusia*. Jakarta: Kencana Prenada Media Group.
- Wibowo. (2014). *Manajemen Kinerja*. Edisi Keempat. Jakarta : Rajawali Pers.
- Winardi. (2016). *Kepemimpinan dalam Manajemen*. Jakarta: PT. Rineka Cipta.