

Spiritual Quotient as Moderating Effect of Compensation and Competence on Performance

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ABSTRACT

This study aims to investigate the effect of compensation and competence on employee performance moderated by spiritual quotient. The method used in this research is descriptive analysis with a quantitative approach. This study was conducted by involving all employees of Sanggar Corporation. Data were collected using a questionnaire to all 60 employees. Data analysis method using SPSS 25.00 software program. The results indicate that compensation and competence have a positive effect on performance, compensation has an effect on performance moderated by the spiritual quotient, and competence has no effect on performance moderated by the spiritual quotient. These results confirm that the company's attention to employee compensation variables must be increased because employee performance can increase higher if employees have good spiritual intelligence. In contrast to the competence variable, spiritual intelligence does not need to be strengthened to improve higher performance.

Keywords: *Compensation, Competence, Spiritual Quotient, Employee Performance.*

1. BACKGROUND

Various kinds of businesses thrive in the face of various types of intense competition. Technology-based companies (TBC) also face intense competition, forcing companies to create technology to have a distinctive feature to be different from competitors and encourage innovation to gain an edge for customers [1], [2]. The constant competition encourages companies to improve the quality of products and services and innovate [3].

Changes in the business environment are affected by some factors (internal and external) of the organization [4], [5]. Human resources strongly influence competitive organizational performance in an industry. Superior HR will drive organizational success because they have high performance and are innovative to avoid threats in the market [6]. In addition, the leader's ability to lead will be a determinant of organizational success and failure [7].

Sanggar Corporation is a business that is engaged in training and multimedia in Malang City. Problems are found in the performance of Sanggar Corporation employees who are still not optimal because in their performance there are still many employees who work not optimally due to insufficient compensation

according to employees. Employees feel that they have done the work as desired by Sanggar Corporation, but the compensation received is considered insufficient. In addition, problems regarding areas of work that are not in accordance with employee competencies also make employees need longer time to adapt in order to produce maximum performance.

Performance is the level of achievement of the implementation of an activity in realizing the goals and vision of the organization as stated in the strategic plan. The level of success of individuals or groups that refer to the achievement often used to define the term performance [8]. Excellent performance will certainly prevent him from making mistakes that can cause the work profession to be at stake and be blamed in the future. The efforts made by the company to improve employee performance cannot be separated from various factors, including the compensation given to employees and the motivation that exists within employees [9].

Another aspect that influence employee performance is competence. According to [10], competence is a person in the form of different types and levels of behavior. These must be distinguished in certain attributes (knowledge, skills, and expertise)

required to perform various tasks related to a job. Previous studies [11], [12], [13] showed a result that competence partially has a significant effect on employee performance.

In this study, spiritual quotient became the moderating variable. Improving employee performance is influenced by compensation and competence factors and other supporting factors, namely spiritual quotient factors [14]. Likewise, research conducted by [15] states that spiritual quotient affects teachers' performance in an educational institution. Spiritual quotient plays a role in employee job satisfaction and the higher the spiritual quotient, the more employees feel satisfaction in carrying out their duties and responsibilities. Spiritual quotient also moderates the relationship between workplace violence and employee work outcomes [16], [17].

High spiritual quotient will encourage employees to have greater responsibility for their profession (locus of control) and strive to achieve more optimal performance. Meanwhile, the high salary value will not affect employee performance [18]. Spiritual quotient plays an important role in the way employees react to high workloads in the workplace where employees with low spiritual quotient will experience stress and will respond differently to employees with high spiritual quotient [19]. The moderator role of the spiritual quotient variable which has been proven to strengthen the relationship between variables in the above studies will then be positioned as a moderator in the relationship between compensation and competence with employee performance.

2. LITERATURE REVIEW

2.1. Employee Performance

Performance is the result of work that is seen both in quality and quantity achieved by an employee in carrying out tasks according to their responsibilities [20]. Employee performance indicators are the amount of work, quality of work, efficiency in carrying out tasks, work discipline, initiative, thoroughness, leadership, honesty, and creativity [21]. Based on [22], [23], performance is the level of achievement to reach company goals as measured in quality, quantity, timeliness, effectiveness, independence, and work commitment according to procedures.

2.2. Compensation

Compensation is something that employees receive in return for their achievements in carrying out their duties [24]. Compensation is also defined as payment or award to employees who work in a company. Every employee who has worked in a company will be given compensation in return for his work. At a certain level, the compensation provided can affect employee performance. In general, compensation indicators are salaries, wages, incentives, allowances, and facilities [25].

2.3. Employee Competence

According to [26], competence is an individual's ability to perform various jobs within an organization. Based on the other source [27], competence is defined as the ability of an employee to complete work based on skills and knowledge supported by appropriate work attitudes. Meanwhile, [28] measured competence in several indicators, including knowledge, skills, and attitudes.

2.4. Spiritual Quotient

Spiritual quotient is the ability to face and solve problems in a good way [29]. Good spiritual quotient is characterized by a person's ability to be adaptable and flexible to the environment, have high awareness, be able to face pressure and disappointment, be able to take lessons from failure, be able to realize life according to the vision and mission, be able to understand the interrelationships of various things, be independent, and understand the meaning of his life. Thus, it can require practical actualization through habituation, training, and continuous learning, thus leading humans to achieve spiritual experience and spiritual quotient (SQ). Spiritual quotient measured from a religious spiritual point of view (vertical relationships, relationships with the almighty), socio-religious relations, and religious ethics points of view [30].

Based on the literature review, the conceptual model offered in this study is shown in Figure 1 below:

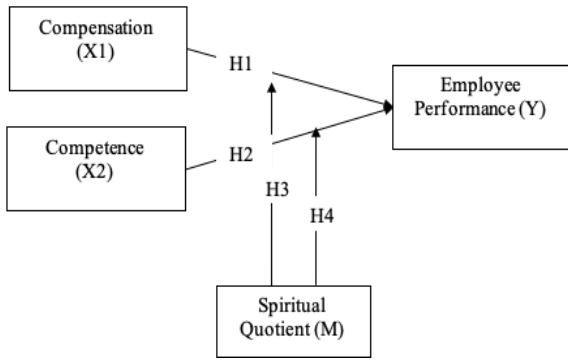


Figure 1 Conceptual Model

3. METHOD

The approach in this research is a quantitative and descriptive type of research. This method is in accordance with the research objective, namely to determine the effect of employee compensation and competence moderated by spiritual intelligence on employee performance. The research location is in the Sanggar Corporation, with the population used being all employees. This research was conducted within three months in 2021.

The data collection technique in this study used a questionnaires. The data sources of this research are employees as primary data sources using questionnaires. The method of determining the sample of respondents using a census (for all employees). The questionnaire contains a structured list of questions in the form of multiple-choice questions filled out by all 60 employees of Sanggar Corporation and the data analyzed using SPSS 25.00 software program.

The independent variables in this study are competence and compensation. The dependent variable is employee performance and the moderating variable is spiritual quotient. Each indicator of these variables is described in the table below.

Table 1. Variables and Indicators

Variable	Indicator	Scale
Employee Performance (Bernadin, 2018)	1. Quality 2. Quantity 3. Timeliness 4. Effectiveness 5. Independence 6. Commitment to work procedures	Likert (1-5)
Compensation (Dessler, 2017)	1. Salary 2. Wages 3. Incentives 4. Allowance 5. Facilities	Likert (1-5)
Competence (Hughes, et al,	1. Knowledge 2. Skill	Likert (1-5)

2017)	3. Attitude	
Spiritual Quotient Khavari (2018)	1. Religious spiritual point of view (vertical relationship) 2. The point of view of socio-religious relations 3. Religious ethical point of view	Likert (1-5)

4. RESULTS

4.1. Validity Test

Validity of instrument is the accuracy to measure what should be measured through the item, so that the validity of an instrument is strongly influenced or dependent on the validity of each question that builds a questionnaire or research instrument [31]. An indicator is said to be valid, if $n = 30$ and $\alpha = 0.05$, then $r_{table} = 0.361$ with the provisions (1) $r_{arithmetic} > r_{table}$ (0.361) = valid and (2) $r_{arithmetic} < r_{table}$ (0.361) = invalid [32]. The validity test of the research instrument is shown in Table 2.

Table 2. Validity Test Results

Variable	Item	R Count	R Table	Information
Compensation				
Competence (X1)	1	.585	0.361	Valid
	2	.581		
	3	.432		
	4	.669		
	5	.458		
	6	.624		
	7	.495		
Competence				
Compensation (X2)	1	.371	0.361	Valid
	2	.551		
	3	.591		
	4	.496		
	5	.621		
	6	.552		
Spiritual Quotient				
Spiritual Quotient (M1)	1	.843	0.361	Valid
	2	.727		
	3	.645		
	4	.684		
	5	.840		
	6	.824		
	7	.833		
	8	.788		
	9	.719		
	10	.745		
	11	.752		
	12	.653		
Employee Performance				

Performance (Y1)	1	.650	0.361	Valid
	2	.686		
	3	.392		
	4	.612		
	5	.474		
	6	.736		
	7	.786		

Source: Primary data (2021)

Based on the output of the research-instrument, validity test on all the variables studied, it was found that all statements in the questionnaire were valid. This is indicated by all values of corrected item-total Correlation (r-count) greater than r-table (0.361) so that all items are valid.

4.2. Multiple Linear Regression Analysis Results

Multiple linear regression analysis is intended to determine the influence or relationship of the independent variables (compensation-X1 and competence-X2), spiritual quotient (M) and the dependent variable (Performance-Y). So, to obtain more accurate results, the author uses the software programs SPSS 25.00 from the coefficient table (Table 3).

Table 3. Multiple Regression Test

Model	Coefficients ^a						Collinearity Statistics	
	Unstandardized		Standardized	t	Sig.	Tolerance	VIF	
	B	Std. Error	Beta					
(Constant)	.327	.381		.859	.394			
X1_Compensation	.159	.055	.254	2.861	.006	.776	1.288	
X2_Compotence	.240	.102	.248	2.356	.022	.553	1.809	
M_Spiritual	.556	.123	.473	4.512	.000	.554	1.805	

Dependent Variable: Y Performance

Source: Primary data (2021)

Based on the results of the multiple linear regression analysis, the following regression equation is:

$$Y' = 0.327 + 0.159X1 + 0.240X2 + 0.556M + 0.381$$

4.3. Hypothesis Test

4.3.1. Simple Regression

The test was used to determine the significance of the partial effect of the independent variable on the dependent variable with the degree of significance used is 0.05. Based on testing using SPSS 25, the simple regression results are shown in table 4 as follows:

Table 4. Simple Regression of Compensation on Performance

Model	Coefficients ^a			
	Unstandardized B	Standardized Beta	t	Sig.
(Constant)	2.903	.214	13.557	.000
X1_Compensation	.352	.068	5.185	.000

Source: Primary data (2021)

The results of testing the partial effect on the effect of compensation on employee performance show that the sig value is 0.000 in the coefficients table and the t value is 5.185. The significance value (sig.) is less than 0.05 and the t-value is greater, the t-table (5.185 > 1,671) indicates that there is a significant effect of compensation on employee performance.

The partial effect test of competence on performance is based on the results of simple regression testing. A variable is said to have a significant effect if it has a significance value (Sig.) less than 0.05 or has a t-count value greater than t-table (1,671). The results of the simple regression test results of the influence of competence on employee performance could be seen in the following table:

Table 5. Simple Regression of Competence on Performance

Model	Coefficients ^a			
	Unstandardized B	Standardized Beta	t	Sig.
(Constant)	1.581	.359	4.404	.000
X2_Compotence	.644	.095	6.745	.000

Dependent Variable: Y Performance

Source: Primary data (2021)

The results of testing the partial effect on the influence of competence on employee performance show that the sig value is 0.000 in the Coefficients table and the t value is 6.745. The significance value

(sig.) is less than 0.05 and the t-value is greater than the t-table ($6.745 > 1,671$) indicating that there is a significant effect of competence on employee performance.

4.3.2. Moderated Regression Analysis Test Results

Moderated Regression Analysis is used to determine the effect of the interaction between compensation and spiritual quotient on employee performance and the interaction between competence and spiritual quotient on performance. The results of the Moderated Regression Analysis can be seen in the following table:

Table 6. MRA Model 1 Compensation (Spiritual Quotient → Performance)

Coefficients ^a					
Model	Unstandardized		Standardized	t	Sig.
	B	Std. Error	Beta		
(Constant)	5.838	1.606		3.634	.001
X1_Compensation	-1.555	.510	-2.484	-3.048	.004
M_Spiritual Q	-.644	.409	-.549	-1.575	.121
X1_M	.438	.128	3.455	3.434	.001

Dependent Variable: Y Performance

Source: Primary data (2021)

The results of the MRA analysis show that the interaction between compensation and spiritual quotient has a significance value (Sig.) of 0.001 ($0.001 < 0.05$) and a t-count value of 3,434 ($3.434 > 1,671$). The significance value is smaller than the standard alpha of 5% and the t-count value is higher than the t-table indicating that spiritual quotient is able to moderate the influence of compensation on employee performance.

Table 7. MRA Model 2 Competence (Spiritual Quotient → Performance)

Coefficients ^a					
Model	Unstandardized		Standardized	t	Sig.
	B	Std. Error	Beta		
(Constant)	3.870	2.490		1.554	.126
X2_Compentence	-.678	.677	-.698	-1.001	.321
M_Spiritual Q	-.251	.614	-.214	-.408	.685
X2_M	.239	.162	1.609	1.470	.147

Dependent Variable: Y Performance

Source: Primary data (2021)

The results of the MRA analysis show that the interaction between competence and spiritual quotient has a significance value (Sig.) of 0.147 ($0.147 > 0.05$) and a t-count value of 1,470 ($1,470 < 1,671$). The significance value is greater than the standard alpha of 5% and the t-count value is lower than t-table indicating that spiritual quotient has not been able to moderate the influence of competence on employee performance.

5. DISCUSSION

Referring to the results of the previous analysis, the compensation variable has a positive and significant effect on performance. These results strengthen the relevant research [33] that an increase in compensation will increase employee performance and productivity. This result is also supported previous study [34] that compensation has a positive and significant effect on employee productivity. This aspect needs to be considered by the Sanggar Corporation Management so that employee performance also increases as expected.

In addition, the competence variable also has a positive and significant effect on performance. These results confirm that the better the competence of employees, the performance of employees will increase. This can be a reference for entrepreneurs to win the competition in an industry. The results of this study strengthen the theory of [22] Simanjuntak (2016) which states that individual performance is influenced by the competence factor. This result also supported by the previous research conducted by [35] that there is a significant relationship between competence on employee performance.

The value of R² (R Square) is 0.690. This shows that the contribution of the influence of the independent variable consisting of compensation moderated by spiritual quotient on the dependent variable performance is 69.0%. While the remaining 31.0% is influenced or explained by other variables that are not included in this research model. Thus, it can be seen the difference before being moderated by spiritual quotient, the compensation variable affects performance by 31.7% and after being moderated by spiritual quotient, the value of the influence increases to 69%, so it can be said that spiritual quotient can moderate compensation on performance.

The results are supported by [36] which states that spiritual quotient affects a person's goals in achieving his career. Someone who brings the meaning of spirituality into his work will feel that his life and

work are meaningful. This will motivate them to work even better. It is in line with the partial effect of salary and spiritual quotient on performance as shown by [37], [38], [39] which found that spiritual quotient affects the employee performance.

These results can be concluded that compensation alone is not enough to double the performance of employees at this company. If the company wants its employees to have high performance to increase the company's competitiveness, then the spiritual quotient aspect is something that must be seriously considered. Companies need to develop various programs to improve the quality of the spiritual quotient of their employees in order to support the compensation provided by the company for their performance.

The variable competence which moderated by spiritual quotient has a significance has no positive and insignificant effect on performance. This is supported the previous research [40] that spiritual quotient does not moderate auditor competence on audit quality. Spiritual quotient does not moderate the competence of employees in improving performance provide an important message for the company so that the competence variable needs to be continuously improved. The competence variable although not moderated by the spiritual quotient variable still supports performance of employee. This means that the competence variable does not depend on other variables (spiritual quotient) in improving employee performance to increase productivity.

6. CONCLUSION

The conclusion of this study are: first, compensation has a positive effect on performance. Second, competence has a positive effect on employee performance. Third, spiritual intelligence is able to moderate compensation in improving employee performance, and; Fourth, spiritual intelligence has not been able to moderate competence in improving employee performance.

For future researchers, it is hoped that they will be able to conduct research with a wider scope than previous studies that have not been studied in this study so that other factors that affect the performance of both the compensation and competence approaches can be identified. In addition, further research is recommended to use more other references so that the results of further research will be better and can build new constructs.

AUTHORS' CONTRIBUTIONS

The contribution of this research is that the spiritual quotient variable does not always strengthen the influence of competence on performance. In this organization, competence is able to influence employee performance by itself without being moderated by other variables (spiritual quotient). This result is different from the compensation variable which can affect employee performance if moderated by spiritual quotient. The results of this study can be used as a reference for family businesses in facing competition during the COVID-19 pandemic.

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