



# **The Impact of Delays in Performance Benefits on Performance through Job Satisfaction of East Java Province Inspectorate Employees**

*Asprianto<sup>a</sup>, Sundjoto<sup>b</sup>, Sri Rahayu<sup>c\*</sup>*

*<sup>a,b,c</sup> Sekolah Tinggi Ilmu Ekonomi Mahardhika Surabaya, Indonesia*

DOI: <https://doi.org/10.55248/gengpi.5.0124.0355>

---

## **ABSTRACT**

Improving employee performance will bring progress to the agency in order to survive in a competition in this era of development. One way is to provide performance allowances for employees who excel and have good work quality in an agency. Providing performance allowances can also improve employee welfare and improve discipline and performance. However, when the provision of performance allowances experiences delays, it will greatly impact the decrease in employee motivation and job satisfaction. This also inevitably affects the performance quality performance of an agency. Therefore, this study focuses on knowing about the effect of performance allowance delays on employee performance with job satisfaction as a mediator. The population in this study were all 112 employees of the Inspectorate of East Java Province. Data testing was carried out using Hayes regression analysis techniques as a hypothesis tester.

Keywords: Performance Benefits, Job Performance, Job Satisfaction

---

## **1. Introduction**

Currently, world development is increasingly rapid, which has led to increasingly sophisticated science and technology. Such conditions require organizations to be flexible and prepare themselves to face unexpected challenges and changes. One of the challenges faced in the future is creating an organization that demands efficient and effective resource management so that it can thrive in increasingly fierce competition. An organization requires efforts aimed at managing what it has, this also includes human resources. Good resource management is where the organization's need for high quality resources is greater.

A good organization can utilize the potential of every human resource that exists in an organization, this aims to ensure that every human resource can provide optimal work results. Organizations that can achieve their goals well do not just stop at means and methods supporting and modern facilities, but one thing that is a vital need is the people who carry out the work of the organization, for this reason the success of an organization is greatly influenced by the performance of its individual employees. (Najjan et al., 2018).

Performance is about doing and completing the work of the work being done. Performance includes what is done and how a person carries out his work. Performance focuses on the process of displaying a person's work regarding how the individual carries out work to achieve the desired goals (Wibowo, 2019). Performance is a reflection of what is done and can then be expressed through behavior that emerges from a person. This is the case with the East Java Inspectorate, where to create good governance or Good Governance, it is necessary to support good employee performance. Performance is an obligation for employees to complete their work to achieve agreed goals.

Increasing employee performance will bring progress to the agency (organization) so that it can survive in unstable competition, especially in the current era of development which often increases. Achieving optimal employee performance can be viewed from the factors that support employee performance, these factors include internal and external factors. (Pusparani, 2021). Several studies show that performance benefits can be an external driver of employee performance (Najjan et al., 2018). In addition, research conducted in 2021 by (Wati et al., 2021) shows that performance allowances are a driver of an employee's performance, where it is shown in the research that the higher the performance allowance given to an employee, the greater the employee's performance. Performance allowances are the implementation of providing appropriate compensation or rewards for the performance or even work achievements of employees.

Performance allowances are given to East Java Provincial Inspectorate employees based on the implementation of Government Regulation Number 58 of 2005 concerning Regional Financial Management in Article 63 which explains that additional income is given in order to improve employee welfare based on work performance, place of duty, working conditions and also dearth of profession. This performance allowance is given to civil servants and prospective civil servants where the main aim is to increase discipline and improve employee performance to provide services to the community and also the East Java Provincial Inspectorate agency.

There is research conducted in 2022 by (Wati et al., 2022) which shows that providing performance allowances to employees who are late can have an impact on reducing employee performance levels. The performance of civil servants that is not good enough in providing services to the community can be seen in the lack of optimal achievement of three substantive aspects as indicators of productivity, including: mental attitude, behavior of employees who apply standard values or service norms unilaterally, inadequate abilities, and also work morale is still not good (Karim, 2019). Therefore, delays in performance allowances can cause employee performance to decline so that the agency or organization cannot achieve the agency's main goals. If there is a delay in performance allowances, it also causes employee motivation to easily decrease (Hanifa, 2019). One of the internal factors that can encourage employee performance has been explained in research conducted by (Pusparani, 2021) namely First, employee motivation and job satisfaction.

Job satisfaction is a description of an employee's attitude regarding the conditions they experience while working, this includes: whether they are happy or not happy with the rewards they get after work, work related to people in their work environment, both themselves, fellow employees and the work environment. individual (Wati et al., 2021). According to (Mankunegara, 2018) explains that job satisfaction is a feeling that supports or does not support an employee's self, which is related to his work or his condition. Job satisfaction also looks at the pleasant or unpleasant emotional states in which employees perceive their work, so that the level of job satisfaction also has an influence on employee performance.

Various factors encourage employee job satisfaction to improve the quality of employee performance. The first is an objective performance assessment of employees so that employees feel that the results of their hard work have been appreciated, so they try to improve performance and become an encouragement to achieve satisfaction with their work. Second, performance allowances can give rise to feelings of job satisfaction experienced by employees, because with performance allowances employees feel they are fulfilled, this makes employee satisfaction increase. (Hamzah, 2020). This is also supported by research conducted (Tjahjono & Riniarti, 2018) shows that work benefits given in accordance with performance and not being late will have a positive influence on employee performance, namely where employee satisfaction will increase.

Research conducted by (Nurrohmat & Lestari, 2021) shows that there is a significant positive relationship between job satisfaction and performance and has an effect of 44.6%. Subsequent research also confirmed the significant relationship between job satisfaction and performance, namely research conducted by (Wijaya, 2018) which explains that high employee job satisfaction will have a positive impact on the organization or agency that houses the employee, this is because the employee's performance in completing their work tasks will also be better. This opinion is also supported by the theory put forward by (Stephen, 2018) which explains that employees who have high job satisfaction have a good impact, where employees will be more likely to speak positively about the organization or agency where the individual works, then help others and make their work performance exceed normal expectations (Indrawati, 2019). However, this will work in reverse if employee job satisfaction decreases. Likewise, the delay in performance allowances experienced by employees can certainly cause job satisfaction to decrease, which will result in a decrease in the quality of work by employees.

The condition of delays in providing performance allowances to the East Java Provincial Inspectorate will have an impact on reducing the motivation of East Java Provincial Inspectorate employees to work (Wati et al., 2021) and causes a decrease in job satisfaction for employees (Hamzah, 2020). The decline in motivation and job satisfaction certainly has an influence on the quality of performance of East Java Province Inspectorate employees (Iryani et al., 2022). While maintaining the quality of employee performance is one of the efforts and obligations carried out by the East Java Provincial Inspectorate to create an agency that can realize common goals with the quality performance of its human resources, the condition of delays in performance allowances will provide the opposite, namely a decline in performance performance experienced by employees of the East Java Provincial Inspectorate. Based on this explanation, this research has the following hypothesis:

Hypothesis 1: Delays in performance allowances can affect employee performance

Hypothesis 2: Delays in performance benefits can affect employee job satisfaction

Hypothesis 3: Employee job satisfaction can influence employee performance

Hypothesis 4: Job satisfaction can mediate whether delays in performance benefits can affect employee performance

---

## 2. Literature Review

### 2.1 Job Performance

Performance is an achievement of the work carried out by employees on the work given. Referring to the word "performance" in English, it can be interpreted as performance, work results or achievements. According to (Mangkunegara, 2018) Performance is the result of work in terms of quality and quantity achieved by employees in carrying out the responsibilities of the work and tasks given to employees. Performance can also be measured from the employee's ability to solve and complete the tasks given, which means that performance contains elements of standards that must be achieved by employees, so that those who have achieved the set standards means that the employee has good performance or vice versa for those who have not. achieved can be categorized as having poor performance. Bernadine in (Akbar, 2018) states that the success or failure of a performance achieved by an organization is influenced by the level of performance of employees, both individually and as a group, with the assumption that the better the employee's performance, the better the organization's performance expectations will also be. There are six criteria for measuring the extent of individual employee performance, namely:

1. Work quality

Work quality can be measured from the employee's perspective regarding the quality of work produced as well as the employee's skills and abilities in achieving the assigned tasks.

## 2. Quantity

Quantity of performance can be measured from the employee's perspective regarding the number of activities assigned to him and the results.

## 3. Punctuality

Timeliness can be measured from the employee's perspective regarding an activity that is completed at the beginning until the end of time until it becomes an output.

## 4. Effectiveness of the level of use of organizational resources

The effectiveness of the level of resource use is maximized with the aim of increasing the results of each employee unit in the use of resources. Utilization of time in carrying out tasks, and effectiveness of completing tasks assigned to the organization.

## 5. Independence

Independence is the level of a person's ability to carry out their work duties without asking for help and guidance from other people or supervisors.

## 6. Work commitment

Work commitment is the level at which employees have a work commitment to the agency and work responsibilities towards the organization.

According to Davis in (Mangkunegara, 2018) There are several formulations of factors that influence performance, namely ability factors and motivation factors. 1) Ability Factor (ability), Employee abilities or abilities consist of potential IQ and reality abilities (knowledge + skills), which means that employees who have an IQ above average and with adequate education for their position and are skilled at carrying out daily tasks and obligations have the performance that can be expected. Therefore, employees need to be placed in positions and tasks that suit their skills. 2) Motivation Factors (Motivation), Motivation is an attitude that is formed by an employee in facing the environment and situations at work. An encouragement that arises from outside or within a person to become a driving factor towards the goal you want to achieve is also a motivation (Lufina, 2022). According to Timple quoted by (Mangkunegara, 2018) Performance factors consist of internal factors and external factors. Internal factors can be related to a person's nature or behavior, while external factors can be seen from the influencing environment, for example colleagues, subordinates or leaders, work facilities, and organizational situations. From the description above, it can be concluded that factors that influence performance can come from within an individual or from outside the individual himself. The organizational policy is expected to be able to harmonize these factors

## 2.2 Job Satisfaction

Job satisfaction occurs if there is a stimulus that is felt to be appropriate and can meet the needs of individual employees, otherwise dissatisfaction arises if the existing stimulus does not match the needs of employees (Komara & Nelliawati, 2014). There are five indicators that affect job satisfaction, namely: 1) Payment, Compensation systems and policies that are implemented fairly, and in accordance with employee desires will result in satisfaction for employees. Fairness can be related to job demands, individual skill levels and community wage standards. 2) Work, Employees tend to like jobs and tasks that give them the opportunity to use their skills, abilities, freedom and feedback on their work processes. Job tasks that lack challenge tend to be boring, and tasks that are too difficult can also frustrate employees by making them feel like they are failing. 3) Coworkers, Most employees fill the need for social interaction with coworkers, therefore a friendly and supportive coworker environment increases job satisfaction. 4) Job promotion, Promotion can be done if a work employee moves from a job position to another position that is higher, and the responsibilities and organizational levels are higher as well. Promotion can be used by companies to utilize the skills and abilities of employees as high as possible. 5) Supervision, Supervision has an important role for management. Supervision has a direct relationship with employees and affects employees in carrying out work. In general, employees prefer supervision that is open, fair and willing to cooperate with subordinates or other employees.

According to Keith Davis in (Mangkunegara, 2018) job satisfaction is an employee's liking or disliking of his job. It can be said that job satisfaction is a feeling related to work, involving aspects such as wages received, career development opportunities, relationships with fellow employees, job placement, type of work, company organizational structure, and quality of supervision, besides other aspects such as age, health conditions, abilities and education are also related to job satisfaction. Employees will feel satisfied at work if aspects of the job and aspects of themselves are supportive, and vice versa if these aspects are not supportive, employees will feel dissatisfied. There are several factors that affect employee job satisfaction. According to Sutrisno in (Junaidi & Marantika, 2022), factors that affect job satisfaction, namely: 1) Discrepancy Theory, this theory measures a person's job satisfaction by calculating the difference between something that should happen and the reality on the ground. A person's job satisfaction depends on the difference between what is expected and what can be achieved. 2) Justice Theory, This theory suggests that employees will feel satisfied or dissatisfied depending on whether or not there is justice in a situation, such as a work situation. The main components in this theory are inputs, outcomes, fairness and unfairness. 3) According to this two-factor theory, job satisfaction and job dissatisfaction are different things. This theory formulates job characteristics into two parts, namely satisfies or dissatisfies motivators. 4) Needs Fulfillment Theory, Employee job satisfaction depends on whether or not employee needs are met. Employees will feel satisfied if they get something they need, the greater the employee's needs are met, the more satisfied the employee will feel, and vice versa. 5) Group View Theory This theory states that employee satisfaction does not depend on meeting needs alone, but also affects the views and opinions of groups that employees consider as reference groups. The reference group will become a benchmark reference for assessing themselves

and their environment. 6) Expectancy Theory, this theory states that motivation is a matter of how someone expects something and there is an action that leads employees to achieve this

### **2.3 Performance Allowance**

Performance allowances are results other than salary given to active employees in accordance with job performance and competency. According to (Basyrie, Ahiruddin, & Junaidi, 2022) Benefits are associated with providing welfare by superiors to employees so as to create a work environment that makes employees feel comfortable and receive attention from superiors. Performance allowances are also one of the external factors that influence efforts to increase employee performance in the workplace. Allowances tend to make people more active in trying if remuneration is received in accordance with the wishes requested, or in other words performance allowance is an award in the form of additional income given to employees for all performance with the aim of increasing employee morale and work motivation. (Najoan, Pangemanan, & Tangkere, 2018).

According to (Radjab, Hari, & Maryadi, 2019) performance allowances have a close relationship with employee performance, so the measurement of performance allowances is adjusted to performance indicators. The components that determine the value of performance allowances are: level of employee performance achievement, level of attendance according to working hours and days, and compliance with the employee's code of ethics and discipline. . Minister of Home Affairs Regulation Number 41 of 2014 article 4 paragraph 3 states that performance allowances are given based on work discipline, performance achievements and position class.

In (Hamidun, Tampi, & Kiayi, 2021) Providing appropriate allowances provides work that matches the employee's abilities, enabling employee work performance to be improved. Every organization must design and provide an appropriate performance allowance system so that employees can maintain and increase work productivity in the field. One form of performance allowance is not only material, but can also be in terms of promotion. If the employee is able to work according to the assigned job duties and achieve the assigned tasks. Providing allowances for employees who are assessed as an effort to increase performance levels. (Basyrie, Ahiruddin, & Junaidi, 2022).

Based on RI Presidential Decree No. 130 of 2017 concerning Employee Performance Allowances at the Ministry of Law and Human Rights, it contains an allowance that employees at the Ministry of Law and Human Rights will receive according to their respective grades. The purpose of this regulation is that performance allowances are given in full to employees who have completed their duties on time and in accordance with existing regulations, and cuts to performance allowances are caused by several specific factors, namely: arriving late during office hours, leaving before office hours, forgetting to fill out absenteeism, not being present at the office without explanation, subject to disciplinary punishment, leave, and dismissed from functional position. (Saputra & Rahayu, 2023).

---

## **3. Research Methods**

### **3.1 Types of research**

This research uses a quantitative approach with a cross-sectional category, namely information from part of the population (sample respondents) is collected directly from the location empirically with the aim of finding out the opinions of part of the population regarding the object under study.

### **3.2 Research Sample**

The population in this study was all 112 employees of the Inspectorate of East Java Province (Central Statistics Agency, 2023). Meanwhile, the minimum sample size required in this study can be calculated using the Slovin formula and was obtained as many as 53 people.

### **3.3 Data collection technique**

The data collection method used in this research is by using a questionnaire. The questionnaire provided is a sheet of questions that measures the variables of late performance allowance, job satisfaction and performance. Data collection was carried out using Google Form to make it easier for researchers to obtain respondent data remotely.

### **3.4 Data analysis technique**

Data analysis was carried out descriptively and inferentially. Descriptive analysis aims to explain or describe a characteristic of each variable studied. For numeric data, the mean (average), median (middle value) and standard deviation are used. Meanwhile, inference analysis is used to test the hypothesis of the effect of late performance allowances on performance which is mediated by job satisfaction. The inference analysis was carried out using Hayes regression analysis

## 4. Results and Discussion.

### 4.1 Respondent Characteristics

The characteristics of respondents in this study can be determined based on gender, age and level of education. These characteristics can be analyzed descriptively to determine the number and percentage of each group.

#### 1. Type Respondent's Gender

The number of respondents based on gender can be analyzed descriptively with the following results.

**Table 1.** Respondent's Gender

Gender	Number (n)	Percentage (%)
Man	16	30.2%
Woman	37	69.8%
<b>Total</b>	<b>53</b>	<b>100.0%</b>

Based on Table 1, it is known that there were 16 male respondents (30.2%) and 37 female respondents (69.8%). This shows that more than half of the respondents are women.

#### 2. Age

Respondents' ages were divided into 4 groups, namely 20 to 30 years old, 31 to 40 years old, 41 to 50 years old, and over 50 years old. The number of respondents based on these age groups can be presented in Table 5.4 as follows.

**Table 2.** Respondent's Age

Age	Number (n)	Percentage (%)
20 - 30 Years	4	7.5%
31 - 40 Years	12	22.6%
41 - 50 Years	8	15.1%
> 50 Years	29	54.7%
<b>Total</b>	<b>53</b>	<b>100.0%</b>

Based on Table 2, it is known that there are 4 people (7.5%) aged 20 to 30 years, 12 people (22.6%) aged 31 to 40 years, as many as 8 people (15.1%) aged 41 to 50 years, and 29 people (54.7%) were over 50 years old. This shows that more than half of the respondents are over 50 years old.

#### 3. Respondent's Education

Respondents consisted of respondents with bachelor's and master's degrees. The characteristics regarding the respondent's last education can be explained in Table 3 below.

**Table 3.** Respondent's Education

Education	Number (n)	Percentage (%)
Bachelor	45	84.9%
Masters	8	15.1%
<b>Total</b>	<b>53</b>	<b>100.0%</b>

Based on Table 3, it shows that there were 45 respondents with a bachelor's degree (84.9%), and 8 people with a master's degree (15.1%). This shows that the majority of respondents have a bachelor's degree.

### 4.2 Descriptive Analysis of Research Variables

The results of the descriptive analysis regarding the late performance allowance variable can be presented in Table 4 as follows.

**Table 4.** Description of Performance Allowance Delay Variable

No	Indicator	Mean	Standard Deviation	Information
1	Time to Provide Performance Allowances	4,132	0.735	Good
2	Consistency in Providing Performance Allowances	4,264	0.858	Very good
3	Performance Allowance Information	4,396	0.697	Very good
<b>Late Performance Allowance</b>		<b>4,302</b>	<b>0.638</b>	<b>Very good</b>

The overall performance allowance delay variable has an average of 4.302 with a standard deviation of 0.638. This shows that delays in performance allowances in terms of timing of provision, consistency of provision, and information on performance allowances can be handled well. The results of the descriptive analysis regarding the job satisfaction variable measured using four indicators can be presented in Table 5 below.

**Table 5.** Description of Job Satisfaction Variables

No	Indicator	Mean	Standard Deviation	Information
1	Wages	4,094	0.643	Good
2	Organizational Aspects	4,060	0.572	Good

3	Boss Behavior	4,104	0.729	Good
4	Coworker Behavior	3,877	0.727	Good
<b>Job satisfaction</b>		<b>4,035</b>	<b>0.534</b>	<b>Good</b>

The overall job satisfaction variable has an average of 4.035 with a standard deviation of 0.534. This shows that East Java Province Inspectorate employees already have good job satisfaction. The results of descriptive analysis regarding performance variables measured using four indicators can be presented in Table 6 below.

**Table 6.** Description of Performance Variables

No	Indicator	Mean	Standard Deviation	Information
1	Quality	4,368	0.564	Very good
2	Quantity	4,349	0.662	Very good
3	Effectiveness	4,255	0.841	Very good
4	Teamwork	3,887	0.625	Good
<b>Performance</b>		<b>4,215</b>	<b>0.513</b>	<b>Very good</b>

The overall performance variable has an average of 4.215 with a standard deviation of 0.534. This shows that the East Java Province Inspectorate employees already have good performance.

### 4.3 Classic assumption test

Before carrying out regression analysis, it is necessary to test classical assumptions, namely the normality test, multicollinearity test, heteroscedasticity test and linearity test.

#### 1. Normality test

The normality test in this study used the One-Sample Kolmogorov-Smirnov Test statistical test. The basis for making decisions in this research is if the asymp.sig value. (2-tailed) above the level of significance of 5% (0.05), it can be concluded that the variable is normally distributed.

**Table 7.** Normality test

	Kolmogorov Smirnov	p
<b>Unstandardized Residuals</b>	0.120	0.056

Source: Research Data (2024)

Based on Table 7. above, the results of the One Sample Kolmogorov-Smirnov (KS) Normality Test show that the Kolmogorov-Smirnov statistical test value is 0.120 and the sig value is 0.056 > 0.05, so it can be concluded that the data in this study is normally distributed.

#### 2. Multicollinearity Test

The multicollinearity test is used to determine whether there is a relationship or correlation between the independent variables. Multicollinearity states the relationship between independent variables. A good regression model should have no correlation between independent variables. Regression is free from multicollinearity if the VIF value is <10 and the tolerance value is > 0.10.

**Table 9.** Multicollinearity Test

Variable	Tolerance	VIF	Information
<b>Late Performance Allowance</b>	0.425	2,353	No Multicollinearity
<b>Job satisfaction</b>	0.425	2,353	No Multicollinearity

Source: Research Data (2024)

It can be seen that the regression model in this study does not have multicollinearity in the independent variables because all VIF values are < 10 and tolerance is > 0.10.

#### 3. Heteroscedasticity Test

The heteroscedasticity test aims to determine whether or not there are deviations from the classic assumption of heteroscedasticity, namely the unequal variance of the residuals for all observations in the regression model. In this research, the heteroscedasticity test uses a scatterplot graph.

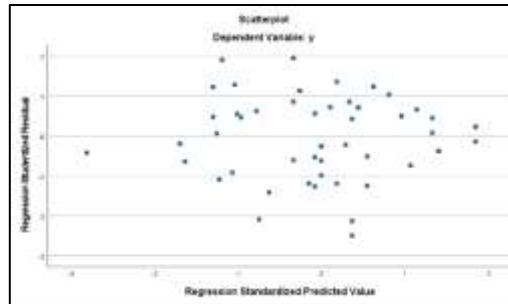


Figure 1. Scatterplots

In Figure 1. above, it can be seen that there is no clear pattern and the points are spread above and below the number 0 (zero) on the Y axis, thus indicating that the model in this study does not have heteroscedasticity.

#### 4. Autocorrelation Test

Autocorrelation in a regression model means that there is a correlation between sample members who are ordered based on the time they are correlated with each other. To determine the presence of autocorrelation in a regression model, this is done by testing the Durbin Watson test value (DW Test). The Watson Durbin value in the regression model obtained a value of 2.006. The results of the autocorrelation test show that the Watson Durbin value of 2.006 is located between  $du$  (1.678) to  $4-du$  (2.321). So it can be concluded that there is no autocorrelation.

#### 4.4 Hayes Regression Analysis

In this research, Hayes regression is used to test the hypothesis whether late performance allowances have an effect on employee performance which is mediated by job satisfaction.

Table 10. Hayes Regression Results

Hypothesis	Variable	$\beta$	$\rho$
H1	Delay in Performance Allowance $\rightarrow$ Employee Performance	-0.188	0.145
H2	Late Performance Benefits $\rightarrow$ Job Satisfaction	-0.635	0,000*
H3	Job Satisfaction $\rightarrow$ Employee Performance	0.798	0,000*
H4	Delay in Performance Benefits $\rightarrow$ Job Satisfaction $\rightarrow$ Employee Performance	-0.506	0.004*

Description: \*Significant ( $p < 0.05$ )

##### 1. The Effect of Late Performance Allowances on Employee Performance

Based on the results of the analysis, it can be seen that the first hypothesis regarding the direct influence of late performance allowances on employee performance cannot be accepted. This is indicated by a significance value of 0.145 ( $p > 0.05$ ). The regression coefficient value obtained on the direct influence of late performance allowances on employee performance is -0.188. This shows that delays in performance allowances can reduce employee performance, but it is not significant. These results support research which shows that performance benefits can be an external driver of employee performance (Najjan et al., 2018). In addition, research conducted in 2021 by (Wati et al., 2021) shows that performance allowances are a driver of an employee's performance, where it is shown in the research that the higher the performance allowance given to an employee, the greater the employee's performance. Performance allowances are the implementation of providing appropriate compensation or rewards for the performance or even work achievements of employees

##### 2. The Effect of Late Performance Allowances on Job Satisfaction

Based on the results of the analysis, it can be seen that the second hypothesis regarding the direct influence of late performance allowances on job satisfaction can be accepted. This is indicated by a significance value of 0.000 ( $p < 0.05$ ). The regression coefficient value obtained on the direct influence of late performance allowances on job satisfaction is -0.635. This shows that delays in performance allowances can significantly reduce employee job satisfaction. This is also supported by research conducted (Tjahjono & Riniarti, 2018) shows that work benefits given in accordance with performance and not being late will have a positive influence on employee performance, namely where employee satisfaction will increase.

##### 3. The Effect of Job Satisfaction on Performance

Based on the results of the analysis, it can be seen that the third hypothesis regarding the direct influence of job satisfaction on employee performance can be accepted. This is indicated by a significance value of 0.000 ( $p < 0.05$ ). The regression coefficient value obtained on job satisfaction directly on performance is 0.798. This shows that job satisfaction can significantly improve employee performance. These results are in line with research conducted by (Nurrohmat & Lestari, 2021) shows that there is a significant positive relationship between job satisfaction and performance and has an effect of 44.6%. Subsequent research also confirmed the significant relationship between job satisfaction and performance, namely research conducted by (Wijaya, 2018) which explains that high employee job satisfaction will have a positive impact on the organization or agency that houses the employee, this is because the employee's performance in completing their work tasks will also be better. This opinion is also supported by the theory put forward by (Stephen, 2018) which explains that employees who have high job satisfaction have a good impact, where employees will be more likely to speak positively about the organization or agency where the individual works, then help others and make their work performance exceed normal expectations (Indrawati, 2019). However, this will work in reverse if employee job satisfaction decreases. Likewise, the delay in performance allowances experienced by employees can certainly cause job satisfaction to decrease, which will result in a decrease in the quality of work by employees.

#### 4. The Effect of Late Performance Allowances on Employee Performance through Satisfaction as a Mediating Variable

Based on the results of the analysis, it can be seen that the fourth hypothesis regarding the indirect influence of late performance allowances on employee performance through job satisfaction is acceptable. This is indicated by a significance value of 0.004 ( $p < 0.05$ ). The regression coefficient value obtained on the indirect effect of late performance allowances on employee performance through job satisfaction is -0.506. This shows that job satisfaction can mediate the effect of late performance allowances on employee performance

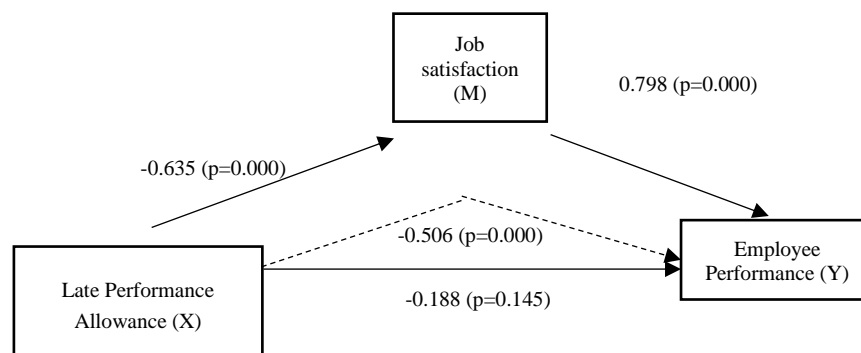


Figure 2. Model of the Effect of Late Performance Allowances on Employee Performance as mediated by Job Satisfaction

## 5. Conclusion

The conclusions obtained based on the research results are as follows: 1) Delays in performance allowances affect employee job satisfaction at the East Java Provincial Inspectorate. 2) Delays in performance allowances affect employee performance in East Java Provincial Inspectorate. 3) Job satisfaction influences employee performance at the East Java Provincial Inspectorate. 4) The work satisfaction of East Java Provincial Inspectorate employees can mediate the effect of late performance allowances on the performance of East Java Provincial Inspectorate employees

## References

- Hamzah, E. (2020). PENGARUH TUNJANGAN KINERJA DAN MOTIVASI TERHADAP KEPUASAN KERJA SERTA IMPLIKASINYA PADA PRESTASI KERJA PEGAWAI DINAS PERINDUSTRIAN KOTA PALEMBANG. Tesis, 1, 40–45.
- Hanifa, Y. (2019). PENGARUH TUNJANGAN KINERJA TERHADAP MOTIVASI KERJA, DISIPLIN KERJA DAN KINERJA PEGAWAI BALAI PENGELOLAAN DAERAH ALIRAN SUNGAI DI JAWA TIMUR. Bisma Jurnal Bisnis Dan Manajemen, 11(2), 187–193.
- Indrawati, A. D. (2019). PENGARUH KEPUASAN KERJA TERHADAP KINERJA KARYAWAN DAN KEPUASAN PELANGGAN PADA RUMAH SAKIT SWASTA DI KOTA DENPASAR. Jurnal Manajemen, Strategi Bisnis, Dan Kewirausahaan, 7(2), 135–143.
- Iryani, Yulianto, H., & Nurpadilah, L. (2022). Pengaruh Tunjangan Kinerja terhadap Kinerja Pegawai melalui Kepuasan Kinerja Sebagai Variabel Mediasi. Pengaruh Tunjangan Kinerja Terhadap Kinerja Pegawai Melalui Kepuasan Kinerja Sebagai Variabel Mediasi, 5(1), 343–355.
- Karim, D. F. (2019). PENGARUH TUNJANGAN KINERJA DAERAH (TKD) TERHADAP KINERJA PEGAWAI PADA LINGKUP DINAS KELAUTAN DAN PERIKANAN KABUPATEN BANGGAI. Jurnal Ilmiah Clean Government, 2(2), 50–62.
- Mankunegara, AA. A. P. (2018). Manajemen Sumber Daya Manusia Perusahaan (4th ed.). Remaja Rosdakarya.
- Najian, J. F., Pangemanan, L. R. J., & Tangkere, E. G. (2018). PENGARUH TUNJANGAN KINERJA TERHADAP KINERJA PEGAWAI PADA DINAS PERTANIAN KABUPATEN MINAHASA. Agri-SosioEkonomi Unsrat, 14(1), 11–14.



- Nurrohmat, A., & Lestari, R. (2021). Pengaruh Kepuasan Kerja terhadap Kinerja Karyawan. *Jurnal Riset Akuntansi*, 1(2), 82–85. <https://doi.org/10.29313/jra.v1i2.419>
- Pusparani, M. (2021). FAKTOR YANG MEMPENGARUHI KINERJA PEGAWAI (SUATU KAJIAN STUDI LITERATUR MANAJEMEN SUMBER DAYA MANUSIA). *Jurnal Ilmu Manajemen Terapan*, 2(4).
- Stephen, R. (2018). *Organizational Behaviour* (17th ed., Vol. 1). NJ Pearson Education.
- Tjahjono, H. K., & Riniarti. (2018). EVALUASI KEADILAN PRAKTIK TUNJANGAN KINERJA PADA KEPUASAN DAN KINERJA KARYAWAN DI KANTOR BPS DIY. *Siasat Bisnis*, 19(2), 124–131.
- Wati, I. G. A. S. P., Wulandari, N. L. A. A., & Saputra, G. A. (2022). Peran Kepuasan Memediasi Pengaruh Tunjangan Kinerja Terhadap Kinerja Perangkat Desa Se-Kecamatan Abiansemal. *ECo-Fin*, 1(2), 630–642. <https://doi.org/10.32877/ef.v4i1.454>
- Wati, I. G. A. S. P., Wulandari, N. L. H. A., & Suputra, G. A. (2021). Peran Kepuasan Memediasi Pengaruh Tunjangan Kinerja Terhadap Kinerja Perangkat Desa Se-Kecamatan Abiansemal. *Widya Amrita: Jurnal Manajemen, Kewirausahaan Dan Pariwisata*, 1(2), 630–642.
- Wibowo. (2019). *Manajemen Kinerja* (15th ed.). Rajawali Press.
- Wijaya, iwan K. (2018). PENGARUH KEPUASAN KERJA TERHADAP KINERJA KARYAWAN CV BUKIT SANOMAS. *Agora*, 6(2), 5–10.