

THE EFFECT OF COMPENSATION AND WORK DISCIPLINE ON EMPLOYEE PERFORMANCE WITH RELIGIOSITY AS A MODERATING VARIABLE

Andi Rusni ¹⁾, Muhammad Nur Fietroh ²⁾

^{1,2)} Sumbawa University of Technology, Sumbawa, Indonesia

Corresponding author: andi.rusni@uts.ac.id

Abstract

This study aims to examine the effect of remuneration and work discipline on employee performance, with religiosity as a moderating element. This study uses quantitative techniques and a causal approach in data analysis. The research population consists of all Regional Apparatus Organization (OPD) workers in West Sumbawa Regency (KSB), with a total of 3,133 individuals. The total sampling technique was used in this study. The sample size was determined using the Slovin formula, resulting in a total of 100 respondents. Data were analyzed using the Partial Least Squares (PLS) approach, which is part of the Structural Equation Modeling (SEM) analysis. The results showed that compensation and discipline positively and significantly affect employee performance. Religiosity effectively moderates the effect of compensation and work discipline on employee performance in OPD KSB. Increased remuneration and effective discipline enforcement can increase staff productivity and efficiency. Employee religiosity acts as a moderator that strengthens the relationship between compensation, discipline, and performance. Employees with high levels of religiosity will feel a greater effect of both elements on their performance, suggesting that spiritual values and work ethics are interrelated and can encourage a more productive work environment.

Keywords: Compensation, Work Discipline, Religiosity, Employee Performance

Introduction

Employee performance in Indonesia is a topic that is receiving increasing attention, especially in this digital era, this issue is increasingly becoming a major concern, both in the public and private sectors. Based on data from the Central Bureau of Statistics (2023), labor productivity in Indonesia tends to stagnate. One of the main problems is that employee welfare is still inadequate. Low salaries and inadequate work facilities are often the cause of low work motivation (Sutrisn et al. 2022). Some research shows that employees who feel underappreciated tend to show lower performance. This is a big challenge for companies and government agencies in attracting and retaining quality employees. In addition, employee training and development is also a concern. According to Fahraini and Syarif (2022), many companies in Indonesia are still minimal in providing appropriate training programs, this causes employee skills and competencies not to develop along with the changing times. The ever-evolving technology requires employees to always update their knowledge and skills, but many feel they do not get enough support from the company.

According to Rianda and Winarno (2022), excessive workload without good time management often has a negative impact on employee performance. This fact shows the importance of an effective management role in managing human resources. From the government's perspective, there have been efforts to improve the performance of civil servants. One of the steps taken is the implementation of a merit system in the employee recruitment and promotion process (KEMENPANRB, 2023). This system aims to ensure that only competent and outstanding employees get certain positions. According to Fauzan (2022), there are still many obstacles in its implementation, especially related to the rigid work culture and bureaucracy. On the other hand, the development of work infrastructure has also begun to receive attention. Procurement of information and communication technology is expected to increase efficiency and productivity. However, another challenge is employee adaptation to the new technology. Many still find it difficult or reluctant to keep up with technological changes.

Recognizing the significance of human resources for the company's survival and advancement, organizations should prioritize this aspect of production. Company proprietors should perceive human resources as more than mere organizational assets. They ought to be regarded as business partners (Sulaeman et al., 2021). This perspective fosters a more constructive and efficient workplace. Companies must equitably acknowledge the efforts of its partners, particularly employees. Each employee is entitled to appropriate recognition and treatment from management in exchange for their work (Arifin et al., 2023). This issue pertains not only to justice but also enhances employee motivation. Consequently, this equitable work environment will enhance employee productivity and commitment.

Dahlia and Fadli (2022) assert that a symbiotic working connection between organizations and employees is essential, founded on the ideals of equity and reciprocity. In this scenario, employees will perceive themselves as valued and be encouraged to deliver optimal performance. Conversely, the organization directly gains from enhanced performance and efficiency (Dessler, 2020). Employees who demonstrate strong work performance significantly contribute to the advancement of the organization. The corporation offers suitable and equitable remuneration for these labor accomplishments (Cahya et al., 2021). This

compensation include not just income but also several other forms of recognition. A mutually advantageous symbiotic relationship is established through this. Therefore, it is crucial for organizations to sustain equilibrium in the employment relationship. Considering employees as partners and adequately compensating them for their contributions can enhance motivation and morale.

Various factors might affect employee performance, one of which is work discipline. Discipline entails compliance with rules intended to provide a structured work environment (Robbins & Judge, 2019). The effective implementation of discipline enhances employee performance, as work discipline is inherently connected to responsibility. Disciplined individuals generally comply with organizational regulations and procedures, which not only promotes prompt task completion but also improves efficiency (Muna and Isnawati, 2022). Thus, effective discipline will lead to a decrease in work mistake rates and ultimately improve both individual and team performance. Furthermore, discipline delineates explicit expectations; when employees comprehend their requirements, they are more likely to meet or exceed those standards. Muslimat and Wahid (2021) contend that discipline delineates clear boundaries and responsibilities. This is important because employees will demonstrate more confidence in performing their responsibilities when the company's policies and expectations are clear and consistent. Upholding a stringent level of discipline is difficult, especially when supervisors fail to apply it uniformly and consistently, leading to employee dissatisfaction (Dessler, 2020). Mentoring and training are essential components as they cultivate employee support, resulting in heightened dedication to the company's standards.

Putra and Fernos (2023) observed that discipline can serve as a motivational instrument when employees are incentivized for their disciplined conduct. Consequently, firms that establish an effective compensation system will observe heightened employee motivation and productivity. These benefits may manifest as formal acknowledgment, monetary bonuses, or favorable performance evaluations. The correlation between discipline and performance is not invariably linear. Certain research indicate that an excessively rigorous and stressful work environment can inhibit individual creativity and initiative (Wau, 2021). Consequently, it is essential for firms to achieve equilibrium. Discipline must be administered with empathy and adaptability to avoid suppressing employee ingenuity and initiative. Establishing a constructive disciplinary culture necessitates a comprehensive approach. Risma and Arwiah (2022) assert that organizations must focus on issues such as communication, constructive feedback, and corporate values to enhance work discipline. Thus, organizations enhance performance while fostering a harmonious workplace atmosphere.

Research frequently neglects religiosity, despite its significant effect on employee work ethic and morale, when examining the correlation between salary, work discipline, and employee performance. For numerous individuals, religion serves not only as a personal facet but also as a moral compass in conduct and labor. In the workplace, religiosity can affect several behavioral elements, including commitment, integrity, and work motivation (Haryadi & Mahmudi, 2020). Prasetyo and Nitra (2020) assert that employees with elevated religiosity exhibit enhanced integrity and devotion to their work, viewing employment not merely as a source of income but as a moral duty or service that warrants significant engagement. This fosters a robust inner incentive to excel and uphold professional ethics. Religiosity enables employees to perceive their work within a larger context, viewing it as a service to God and their community.

Milasari (2023) posits that religiosity may affect the correlation between compensation and performance. Employees exhibiting a high degree of religiosity may not be exclusively driven by financial remuneration, including salary, bonuses, or benefits. They frequently prioritize non-material facets of employment, like a sense of duty, intrinsic fulfillment, and recognition from colleagues or superiors. Religious employees may perceive their work as a sort of prayer, prioritizing quality outcomes over mere financial remuneration (Rahmawati, 2022). Although material compensation is significant, religiosity can assist employees in reconciling financial and spiritual motivations, so enhancing their overall performance. Aprilia et al. (2021) assert that religiosity may enhance the correlation between work discipline and performance. Work discipline refers to the capacity to adhere to the organization's established rules and procedures, together with the dedication to fulfill work punctually and in accordance with standards. Disciplined employees are generally more effective and productive due to their constant and ordered work habits. Nonetheless, sustaining work discipline can be challenging, particularly in circumstances of heightened work pressure or diminished desire (Huzaini et al., 2023).

Contextual factors, particularly religiosity, inextricably link salary, work discipline, and employee performance in West Sumbawa Regency. The predominant population in this region adheres to robust religious values, with beliefs and practices integral to daily life. Individuals with elevated religiosity often perceive their employment as a service to society and a moral obligation to God. Religiosity plays a crucial role in shaping employees' perceptions of compensation and work discipline and thus affecting their performance. Investigating the function of religiosity as a moderator in the correlation between remuneration and performance, as well as work discipline and performance, is crucial for comprehending the dynamics inside the OPD environment. The conviction that performing well aligns with their spiritual values may motivate religious personnel to prioritize more than mere financial compensation. Religious traditions effect work discipline by encouraging employees to adhere to company rules and standards. Consequently, religiosity may serve as a catalyst for enhancing the quality of public services delivered by OPD employees, transforming them into agents of positive change. Nonetheless, it is crucial to acknowledge that the impact of

religiosity may differ among individuals; so, additional research is required to comprehend other elements that can affect employee performance.

Methods

A quantitative research design can be employed to gather data concerning remuneration, work discipline, religiosity, and employee performance. This study examines compensation (X1) and work discipline (X2) as independent variables, religiosity (M) as a moderating variable, and employee performance (Y) as the dependent variable. This study employed Structural Equation Modeling - Partial Least Square (SEM-PLS) for data analysis to examine the effect of independent variables on dependent variables, considering moderating variables that may enhance or diminish the relationship. This research was done from June 2024 to August 2024 at the Regional Device Organization (OPD) of West Sumbawa Regency (KSB). The study population comprised all personnel working in the OPD of West Sumbawa Regency, comprising 3,133 individuals. This study involves a substantial population of 3,133 individuals; hence, the sample selection was conducted using the widely recognized Slovin formula, as outlined by Creswell (2018).

$$n = N / 1 + N (d)^2$$

Information:

n = Number of Samples

N = Total Population

d = Precision 10 %

The sample size utilized in this investigation can be computed as follows, according to the aforementioned formula:

$$n = 3133 / 3133 (0,1)^2$$

$$n = 3133 / 32,33$$

$$n = 96,91 \text{ rounded to } 100$$

Total sampling is a method in which the complete population or group that is being studied is taken as a sample (Sugiyono, 2020). Following the calculation of the sample that was presented earlier, the number of samples that were used in the study was 100 respondents. The sampling approach that was used was total sampling. This study gathers primary data directly from the research problem site, disseminating a questionnaire to respondents via Google Form and the survey employed in this research utilizes a Likert Scale.

Results and Discussion

Results

This research is based on data analysis performed using the SmartPLS software. Establishing a measuring model in SmartPLS is the initial step prior to assessing the outer model. The procedures involved in SEM-PLS analysis are as follows:

The outer model evaluation is conducted to determine the validity and dependability of the model. The assessment of the external model encompasses several factors, including Cronbach's alpha, discriminant validity, convergent validity, and composite reliability (Hair et al., 2017).

Convergent Validity

Validity is deemed sufficient if the Average Variance Extracted (AVE) value for each indicator surpasses 0.5. The outcomes of the model estimation employing the PLS approach indicate the following:

Table 1. Average Variance Extracted (AVE) Value

Construct Variables	AVE	Information
Compensation (X1)	0.762	Valid
Work Discipline (X2)	0.597	Valid
Religiosity (M)	0.930	Valid
Moderating Effect (X1*Y)	0.621	Valid
Moderating Effect (X2*Y)	0.754	Valid
Employee Performance (Y)	0.962	Valid

Source: processed data, 2024

The validity test results in Table 1 indicate that the Average Variance Extracted (AVE) values for the dimensions of compensation, work discipline, religiosity, and employee performance all surpass 0.5. Consequently, it may be concluded that all construct variables inside the model are deemed legitimate.

Discriminant Validity

Discriminant validity is a form of validity in research that demonstrates the degree to which a measured concept or variable is genuinely distinct from unrelated constructs (Hair et al., 2017). Discriminant validity can be assessed using the Heterotrait-Monotrait Ratio (HTMT); an HTMT value of 0.85 or 0.90, contingent upon the criteria applied, signifies robust discriminant validity among the constructs.

Table 2. Heterotrait-Monotrait Ratio (HTMT) Value

	(X1)	(X2)	(M)	(X1*Z)	(X2*Z)	(Y)
Compensation (X1)	0.364					
Work Discipline (X2)	0.297	0.276				
Religiosity (M)	0.174	0.183	0.417			
Moderating Effect (X1*Y)	0.207	0.211	0.372	0.228		
Moderating Effect (X2*Y)	0.262	0.201	0.350	0.341	0.421	
Employee Performance (Y)	0.325	0.252	0.145	0.143	0.122	0.446

Source: processed data, 2024

According to the data presented in Table 2, the Heterotrait-Monotrait Ratio (HTMT) values for the dimensions of compensation, work discipline, religiosity, and employee performance are all below the thresholds of 0.85 or 0.90. Therefore, it can be concluded that all construct variables in the model are considered valid.

Composite Reliability

According to Hair et al. (2017), a composite reliability and Cronbach's alpha value exceeding 0.7 signifies a credible model. The composite reliability and Cronbach's alpha values in this investigation are detailed in the following table:

Table 3. Reliability Test Results

Construct Variables	Cronbach's Alpha	Composite Reliability	Information
Compensation (X1)	0.936	0.950	Valid
Work Discipline (X2)	0.828	0.878	Valid
Religiosity (M)	0.922	0.934	Valid
Moderating Effect (X1*Y)	0.872	0.902	Valid
Moderating Effect (X2*Y)	0.778	0.849	Valid
Employee Performance (Y)	0.945	0.955	Valid

Source: processed data, 2024

According to the data in Table 3, each construct in this investigation has satisfied the specified reliability criteria. All constructs exhibit composite reliability (CR) and Cronbach's alpha (α) values beyond the 0.60 threshold, signifying that the indicators employed for measuring each construct adhere to the specified reliability standards for this research.

Hair et al. (2017) assert that the inner model, or structural model, serves to forecast causal linkages among latent variables. This model posits that constructs or latent variables exert effect on their indicators via causal linkages, consistent with the reflective indicator method.

R-Square Test (R2)

R-Square analysis, or the coefficient of determination, is an assessment used to quantify the extent to which independent factors affect the dependent variable collectively. The R-Square value is presented in Table 4 below:

Table 4. R-Square Test Results

	<i>R-square</i>	<i>Adjusted R-square</i>
Employee Performance (Y)	0.687	0.679

Source: processed data, 2024

The findings of the investigation, which are presented in Table 4 presented above, indicate that the value of the coefficient of determination (R-square) reaches 0.687, which is equivalent to 68.7%. 68.7% of the variance in the fraud prevention variable can be accounted for by the independent factors in the model, which are compensation, work discipline, and religiosity. This number demonstrates that the independent variables can adequately explain the variability in the measure. The remaining 12.3%, on the other hand, can be accounted for by additional elements that are not included in this research model.

Uji F-Square (F2)

A larger F-Square value signifies a bigger contribution of the construct, with the following thresholds: above 0.02 indicates weak effect, 0.15 suggests moderate effect, and 0.35 indicates good effect. The F-Square analysis presented in Table 5 below illustrates the extent of the relative impact of each construct to the latent variables it affects:

Table 5. F-Square Test Results

Construct Variables	F-Square	Information
Compensation (X1)	0.564	Good
Work Discipline (X2)	0.466	Good
Religiosity (M)	0.433	Good
Moderating Effect (X1*Y)	0.364	Good
Moderating Effect (X2*Y)	0.473	Good

Source: processed data, 2024

Based on the data listed in Table 5 above, the effect of compensation, work discipline, religiosity, and the moderating effect between compensation on employee performance and the moderating effect between work discipline on employee performance, have F-Square values respectively of 0.564, 0.466, and 0.433, 0.364, and 0.473. From this analysis, it can be concluded that all independent variables and moderating effects in this study can effect employee performance in regional apparatus organizations (OPD) in West Sumbawa Regency.

Goodness Of Fit (GoF)

The Goodness of Fit (GoF) model was developed to assess the appropriateness and utility of the research methodology. The GoF assessment comprises three tiers: a score of 0.1 is deemed low, a value of 0.25 is regarded as moderate, and a value of 0.38 is classified as high. The objective is to evaluate the degree to which the model aligns with the current data.

Table 6. F-Square Test Results

Construct Variable	AVE	R-Square
Compensation (X1)	0.762	-
Work Discipline (X2)	0.597	-
Religiosity (M)	0.930	-
Moderating Effect (X1*Y)	0.621	-
Moderating Effect (X2*Y)	0.754	-
Employee Performance (Y)	0.962	0,687

Source: processed data, 2024

The data in Table 6 indicates that the average AVE value is 0.771 and the R-squared value is 0.687. Consequently, the computation of the GoF value in this research is as follows:

$$\text{GoF} = \sqrt{(\text{R}^2 \times \text{Com AVE})}$$

$$\text{GoF} = \sqrt{0,771 \times 0,687}$$

$$\text{GoF} = \sqrt{0,503}$$

$$\text{GoF} = 0,728$$

This study obtained a Goodness of Fit (GoF) value of 0.728, indicating a high level of applicability and feasibility for the research model. Consequently, it may be inferred that this model aligns with the utilized data.

Hypothesis Testing (Bootstrapping)

The bootstrapping resampling method is a technique employed to test hypotheses in research examining the relationships between independent variables (exogenous constructs) and dependent variables (endogenous constructs), as well as the interrelations among constructs via additional endogenous constructs (Hair et al., 2017). This method is essential for analyzing the relationship between exogenous and endogenous constructs and for accurately determining the strength of the association between variables through trustworthy statistical analysis.

Table 7. Hypothesis Test Results (Bootstrapping)

Effect Between Construct Variables	Original Sample (O)	T Statistik (O/STDEV)	P-Values
Compensation (X1) -> Employee Performance (Y)	0.278	2.898	0.004
Work Discipline (X2) -> Employee Performance (Y)	0.121	4.322	0.000
Religiosity (M) -> Employee Performance (Y)	0.161	4.863	0.000
Moderating Effect (X1*M) -> Employee Performance (Y)	0.193	5.468	0.000
Moderating Effect (X2*M) -> Employee Performance (Y)	0.589	7.212	0.000

Source: processed data, 2024

The findings of the hypothesis test presented in Table 8 indicate that the Path Coefficients hypothesis test conducted by PLS Bootstrapping can be interpreted as follows. The hypothesis testing findings indicate that the compensating variable (X1) has a positive original sample coefficient of 0.278. The statistical test findings indicate a t-statistic of 2.898, exceeding the t-table value of 1.978, with a P-value of 0.004, which is below 0.05. This signifies that compensation has a positive and significant effect on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB). The hypothesis testing results indicate that the work discipline variable (X2) has an original sample coefficient of 0.121, which is positive. The statistical test findings indicate a t-statistic of 4.322, exceeding the t-table value of 1.978, with a P-value of 0.000, which is below 0.05. This signifies that work discipline has a positive and significant effect on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB). The hypothesis testing results indicate that the religiosity variable (M) has an original sample coefficient of 0.161, which is positive. The statistical test yielded a t-statistic of 4.863, exceeding the t-table value of 1.978, with a P-value of 0.000, which is below 0.05. This signifies that religiosity has a positive and significant effect on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB). Based on the results of testing the moderation effect between the compensation variable (X1) on employee performance (Y) with the moderation variable religiosity (Y), the original sample

coefficient value was obtained at 0.193 (positive). The results of the statistical test showed a t-statistic value of 5.468 which was greater than the t-table of 1.978 with a P-Value of 0.000 which was less than 0.05. This indicates that religiosity is able to moderate (strengthen) the effect between compensation on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB).

Based on the results of testing the moderation effect between the work discipline variable (X2) on employee performance (Y) with the moderation variable religiosity (Z), the original sample coefficient value was obtained at 0.589 (positive). The results of the statistical test showed a t-statistic value of 7.212, which is greater than the t-table of 1.978, and a P-Value of 0.000 which is less than 0.05. This indicates that religiosity is able to moderate (strengthen) the effect of work discipline on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB).

Discussion

The effect of compensation on employee performance

The results of this study indicate that compensation has a positive and significant effect on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB), so the hypothesis is accepted (H1 is accepted). This means that when compensation, such as salary, allowances, or incentives, increases, employees tend to show better performance. Increased compensation provides financial encouragement that makes employees feel that their efforts and contributions are properly recognized by the OPD in West Sumbawa Regency. In addition, better compensation can also meet the economic needs of employees, so they don't have to worry about financial problems and can focus more on their work. Employees who are satisfied with the compensation they receive tend to have higher commitment, increased productivity, and a tendency to provide more optimal results in their duties. In short, adequate compensation not only improves employee welfare but also has a direct impact on better performance in carrying out their duties and responsibilities at work. The results of this study are in line with research conducted by Sulaeman et al. (2021), finding that employees who receive higher compensation, such as salary, allowances, or incentives, tend to have better performance levels. This is due to increased intrinsic and extrinsic motivation that comes from feeling appreciated by the organization. When employees feel that their efforts and contributions are recognized through appropriate compensation, they tend to be more motivated to work hard, increase productivity, and achieve company goals. In addition, research by Arifin et al. (2023) also shows that adequate compensation can create a higher sense of satisfaction among employees. This satisfaction contributes to increased loyalty, decreased turnover, and high involvement in work. Factors such as bonuses or additional incentives are direct drivers for employees to achieve targets and better performance.

The effect of work discipline on employee performance

The study's results demonstrate a positive and significant impact of work discipline on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB), leading to the acceptance of the hypothesis (H2). This means that the higher the level of work discipline applied by employees, the better the performance they can achieve. Work discipline here includes aspects such as punctuality, compliance with rules, and responsibility in carrying out tasks. This finding shows that the implementation of positive discipline in the work environment not only contributes to increasing individual productivity but also creates a more effective and efficient work atmosphere overall. In other words, OPDs in West Sumbawa Regency can improve the performance of their employees by emphasizing the importance of work discipline in their organizational culture. Muna and Isnowati's (2019) research, which emphasizes the importance of work discipline in achieving optimal performance, aligns with the results of this study. Employees who have high discipline tend to be consistent in following the rules, working on time, and completing tasks well. Good discipline creates order in the implementation of work so that employees can achieve their targets more efficiently and effectively. Furthermore, the findings of this study corroborate this assertion. Muslimat and Wahid's (2021) research affirms the importance of work discipline in boosting employee productivity and performance across diverse industries. Disciplined employees have a higher commitment to their duties, follow established work procedures, and demonstrate integrity in every step of the job. High discipline is also associated with low levels of errors and negligence, which ultimately contribute to better performance.

The effect of religiosity on employee performance

The study's results validate the hypothesis (H3), demonstrating a positive and significant impact of religiosity on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB). This means that employees who have a high level of religiosity tend to show better performance in carrying out their duties. Religiosity here includes aspects such as beliefs, moral values, and religious practices that can motivate employees to work harder and more responsibly. This finding indicates that religious values can function as a driver to improve employee work ethic, commitment, and integrity. Thus, OPDs in West Sumbawa Regency can consider the importance of religiosity in creating a positive work environment where employees feel motivated to give their best contribution for better public service. The study's findings align with Prasetyo and Nitra's (2020) research, demonstrating that employees with a high level of religiosity tend to exhibit stronger integrity, responsibility, and commitment in their duties.

Employees who embrace religious values such as honesty, hard work, and concern for others often demonstrate a better work ethic. This has an impact on improving the quality of performance because employees not only work to achieve material goals but also view work as part of a moral or spiritual obligation. Furthermore, research conducted by Haryadi & Mahmudi (2020) confirms this finding, highlighting the role of religiosity in enhancing employee work ethics and responsibility. They found that employees who have a high religious commitment tend to be more disciplined, work more honestly, and show sincerity in completing their tasks. Religious employees in public services prioritize providing quality services, viewing their work as an expression of their devotion to society and God, which motivates them to excel in their work environment.

The effect of compensation on employee performance with religiosity as a moderating variable

The results of this study indicate that religiosity is able to moderate (strengthen) the influence between compensation and employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB), so the hypothesis is accepted (H4 is accepted). This means that when employees have a high level of religiosity, the positive influence of compensation, such as salary and benefits, on their performance becomes stronger. Religious employees tend to view compensation not only as a financial reward but also as a form of recognition and moral responsibility in carrying out their duties. Thus, religiosity can increase employee motivation and commitment to work better, making the compensation received more effective in improving performance. This finding suggests that OPDs need to consider the aspect of religiosity in their human resource management strategy, as this can contribute to improving the overall quality of employee performance. Milasari's (2023) research validates this finding, demonstrating that highly religious employees perceive compensation as a form of trust or sustenance, demanding full responsibility. This encourages them to work harder and perform better, even though the compensation received may not always be large. These employees see work as part of a spiritual obligation, so they tend to be more motivated to perform better, even if the material compensation received does not fully match their expectations. Thus, religiosity acts as a reinforcer or moderator that encourages employees to continue to give their best performance. Another study by Rahmawati (2022) also shows that religiosity can increase employees' intrinsic motivation, where they work not only to get wages or salaries but also to fulfill their inner satisfaction and the spiritual values they adhere to. This strengthens the influence of compensation on performance because religious employees do not solely rely on material compensation to increase their work motivation. They actually see compensation as a means to do good and perform better as part of their worship or spiritual responsibility.

The effect of work discipline on employee performance with religiosity as a moderating variable

The study's results support the hypothesis (H5), indicating that religiosity can moderate or strengthen the relationship between work discipline and employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB). This means that when employees have a high level of religiousness, the positive effect of work discipline on their performance becomes more significant. Religious employees tend to have a more responsible attitude and higher commitment to their work, which makes them more disciplined in carrying out their duties. Thus, religiosity not only affects the way employees work but also increases the impact of work discipline on their performance. These findings indicate the importance of paying attention to religious values in developing a work culture in OPD, as this can help increase employee effectiveness and productivity, as well as create a more positive and integrated work environment. The results of this study align with research by Risma and Arwiah (2022), which demonstrates that employees with a high level of religiosity are often more committed to implementing good work discipline. This is because they view discipline not only as a professional obligation, but also as a moral and spiritual responsibility. Religious values such as honesty, perseverance, and integrity encourage employees to work consistently, obey the rules, and carry out their duties well. Religious employees tend to be more organized and disciplined in carrying out their duties, which contributes to increased performance. Furthermore, Huzaini et al.'s (2023) research corroborates this finding, emphasizing that religious norms frequently underscore the significance of maintaining discipline and responsibility in work. In their study, religious employees felt that working well, obeying the rules, and completing tasks on time were part of their responsibility to God. Employees who have high religiosity tend to be more disciplined, which ultimately strengthens the impact of work discipline on performance.

Conclusion

Based on the results and discussion presented in the previous paragraph, the conclusions that can be drawn from this study are as follows:

1. The compensation has a positive and significant effect on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB).
2. The work discipline has a positive and significant effect on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB).
3. The religiosity has a positive and significant effect on employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB).

4. The religiosity is able to moderate (strengthen) the influence between compensation and employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB).
5. The religiosity is able to moderate (strengthen) the influence between work discipline and employee performance in the Regional Apparatus Organization (OPD) of West Sumbawa Regency (KSB).

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