THE ROLE OF MOTIVATION IN MEDIATING INFLUENCE COMPENSATION AND COMPETENCY AGAINST EMPLOYEES' PERFORMANCE OF BAITUL MAL ACEH

Tarmizi, Asmawati and Zulkifli

Abulyatama University, Faculty of Economics and Business,
Aceh, Indonesia

ABSTRACT

Activities targeted by the management of Baitul Mal Aceh have not yet reached the 100% target, including services at the counter, zakat pickup, incentives assistance for new Zakat Management Unit candidates, announcements of zakat receipts, infaq and religious assets so this is of course related to employee performance and motivation. The aim of this research is to analyze the role of motivation in mediating the influence of compensation and competency on the performance of Baitul Mal Aceh employees. The total population is 120 employees. The sampling technique in this research used a total sampling technique, namely the entire population was sampled, namely 120 respondents. Data analysis in the research used partial least squares-structural equation modeling (PLS-SEM) with the help of the SmartPLS program. The research results show that compensation has a positive and significant direct influence on employee performance and motivation, competency does not have a direct influence on employee performance, but competency has a very significant influence on motivation. Our indirect analysis found that motivation partially mediates the influence of compensation on employee performance and fully mediates the influence of competence on the performance of Baitul Mal Aceh employees. These results have the implication that top management can build and maintain stable work motivation through providing compensation and increasing competency consistently, which will ultimately have a positive influence on employee performance.

Keywords: Motivation, Compensation, Competency and Employee Performance

1. INTRODUCTION

Human resources are very important and have a very vital role in carrying out activities within an organization whose existence cannot be denied and must be present in order to achieve goals even though the role of humans is currently starting to be replaced by increasingly rapid technological advances.

The success of a company or any agency depends on employee performance (job performance). Employees can be a competitive advantage, but at the same time be a liability or obstacle for the organization. Therefore, organizations must make efforts to prevent a decline in the performance of their employees (Kiki, 2020).

Employee performance can be seen from the level of competency which has practical implications in human resource planning. This can be seen from the picture that knowledge and skill competencies tend to be more real and relatively more on the surface, one of the characteristics possessed by employees (Ella & Siti C, 2019).

The Baitul Mal Aceh Secretariat as one of the Aceh Special Institutions of the Aceh Government was first established by Minister of Home Affairs Regulation Number 18 of 2008 concerning the Organizational Structure and Work Procedures of the Special Institutions of Nanggroe Aceh Darussalam Province. This was further refined by Aceh Qanun Number 13 of 2016 concerning the Formation and Structure of the Aceh Government and Regulation of the Governor of Aceh Number 137 of 2016 concerning the Position, Organizational Structure, Duties, Functions and Work Procedures of the Baitul Mal Aceh Secretariat.

The current performance of Baitul Mal Aceh employees is good, but in its implementation a more serious evaluation is needed. The leadership's policy in motivating employee performance has also not been well realized, the expected employee performance includes paying attention to job design, increasing employee competency so that they are able to relate specific tasks to work and determine equipment techniques and procedures that must be used.

The aim of this research is to analyze the role of motivation in mediating the influence of compensation and competency on the performance of Baitul Mal Aceh employees.

2. LITERATURE REVIEW

2.1 Motivation

Bukhari et al (2019) stated that motivation is extrinsic factors originating from outside the self which also determine a person's behavior in a person's life. Work motivation is the willingness to carry out high levels of effort to achieve organizational goals which are conditioned by the ability of the effort to meet certain individual needs (Hung W & Jen, 2016).

Kartono et al (2019) explain that motivation is a process that explains the intensity, direction and persistence of an individual to achieve their goals. Motivation can influence human behavior, motivation is also called a driver, desire, support or needs that can make a person enthusiastic and motivated to reduce

and fulfill one's own impulses, so that they can act and act in certain ways that will lead to the optimal one.

2.2 Compensation

According to Putu et al, (2020) compensation can be defined as a form of reciprocal service provided to employees as a form of appreciation for their contribution and work to the organization. This compensation can be direct or indirect financial, and the award can also be indirect.

According to Suryono E & Amirudin Y (2021) compensation is all forms of financial return and benefits obtained by employees as part of an employment relationship. Furthermore, according to Muhammad RP & Gupron (2020) "compensation is an important function in human resource management".

2.3 Competency

According to Muhammad RP & Gupron (2020) states, competency is proficiency, skill, ability. The basic word itself is competent, which means capable, capable, skilled. Competency refers to the attributes/characteristics of a person that makes him successful in his work.

According to Ignatius J & Ruliyanto, (2017) stated that competency comes from the English language competency which means skill, ability and authority. So, competence is performance that leads to the complete achievement of goals towards the desired conditions. Edison, E, Anwar, Y., & Komariyah, I. (2016) also said that core competency is the main value of a company/organization in creating skills and capabilities that are distributed through various production or business lines. Edy, S. (2016) states that someone is called competent if they have the skills to work in a certain field, so competency is also defined as something that describes a person's qualifications or abilities, both qualitative and quantitative.

2.4 Employee Performance

Performance is the level of success in carrying out work and the ability to achieve set goals (Putu et al, 2020). Employee performance is the result of work in terms of quality and quantity achieved by employees in carrying out their duties according to the responsibilities assigned. According to Wibowo (2017), employee performance is about doing work and the results achieved from that work.

The success of employee performance can be known if the company has established success criteria. These success criteria can be in the form of certain goals or targets to be achieved. Without goals or targets, it is impossible to know employee performance because there are no benchmarks. To assess the success or failure of employee performance, it is necessary to measure performance. Nnaeto J & Ndoh JA (2018) said that there are 6 indicators to measure employee performance. The six indicators are quality, quantity, timeliness, cost effectiveness, supervision needs, and interpersonal impact.

3. RESEARCH METHODS

3.1 Scope of Research

This type of research is survey research with a quantitative approach. This research is focused on analyzing compensation effect Aceh.

3.2 Data Types and Sources

Primary

Primary data is data obtained directly from original sources (without going through intermediaries) using a survey method, namely questionnaires distributed to Baitul Mal Aceh employees.

Secondary

Secondary data is research data obtained indirectly through intermediary media (obtained and recorded by parties other). Secondary data in this research: data obtained from the head of Human Resources at Baitul Mal Aceh.

3.3 Population and Sample

Population is the entire research subject; population is also a collection of all elements that have one or more attributes that are the research objectives. For this research, the population used was all employees who worked at Baitul Mal Aceh.

The intended population is all employees of Baitul Mal Aceh. Based on data from the Head of Personnel at Baitul Mal Aceh, it is 120 people.

3.4 Data Analysis Methods

The data analysis technique used in this research is quantitative data analysis. The research results obtained from the field were processed using statistical calculations using PLS SEM (Partial Least Square). PLS is a Structural Equation Modeling (SEM) equation model with a variance-based approach or component-based structural equation modeling (Ghozali & Latan. 2015).

Measurement Model (Auter Model)

The measurement model or outer model shows how each indicator block is related to its latent variable. Evaluation of the measurement model through confirmatory factor analysis is by using the Multi Trait-Multi Method (MTMM) approach by testing convergent and discriminant validity. Meanwhile, reliability testing is carried out in two ways, namely with Cronbach's Alpha and Composite Reliability.

Convergent Validity

Convergent validity of the measurement model with reflexive indicators can be seen from the correlation between the item score/indicator and the construct score. An individual reflective measure is said to be high if it correlates more than 0.70 with the construct to be measured. However, at the research scale development stage, loadings of 0.50 to 0.60 are still acceptable (Ghozali & Latan, 2015).

Discriminant validity

indicators can be seen in the cross loading between the indicator and its construct. If the correlation of a construct with its indicator is higher than the correlation of the indicator with other constructs, then this indicates that the latent construct predicts the indicators in their block better than the indicators in other blocks. Another method for assessing discriminant validity 61 is by comparing the square root of the average variance extracted for each construct with the correlation between the construct and other constructs with the model.

Test the Structural Model or Inner Model

The structural model or inner model shows the relationship or strength of estimates between latent variables or constructs based on substantive theory.

R-Square

In assessing the structural model, first assess the R-Square for each endogenous latent variable as the predictive power of the structural model. Testing of the structural model is carried out by looking at the R-square value which is a model goodness-fit test. Changes in the RSquare value can be used to explain the influence of certain exogenous latent variables on whether endogenous latent variables have a substantive influence. R-Square values of 0.75, 0.50 and 0.25 can be concluded that the model is strong, moderate and weak (Ghozali & Latan, 2015).

F-Square

The f-square test is carried out to determine the goodness of the model. The f-square values of 0.02, 0.15 and 0.35 can be interpreted as whether the latent variable predictor has a weak, medium or large influence at the structural level (Ghozali, 2014).

Estimate For Path Coefficients

The next test is to see the significance of the influence between variables by looking at the parameter coefficient values and the t-statistic significance values, namely through the bootstrapping method (Ghozali & Latan, 2015).

Estimate For Path Coefficients

Evaluation of model fit in this study was carried out using two test models including standardized root mean square residual (SRMR) and normal fit index (NFI) proposed by Hu and Bentler (1998) in Ramayah et al. (2017) that the model will be considered to have good fit if the standardized root mean square residual (SRMR) value is below 1.00 (Hair, et al., 2014).

4. RESEARCH RESULTS AND DISCUSSION

4.1 General Description

he Baitul Mal Aceh Research Object is the Baitul Mal at the provincial level whose existence began in

April 1973. The Government of the Special Region of Aceh at that time gave birth to the Religious Property Control Board which was formed based on the Decree of the Governor of the Special Region of Aceh Number 05 of 1973. Along with the passage of time, as part of the perfection institutions, then in January 1975 the BPHA institution changed to the Religious Assets Agency, then in February 1993 it changed again to the Amil Zakat, Infaq and Sadaqah Agency.

Aceh Qanun Number 10 of 2018 stipulates that Baitul Mal Aceh is a non-structural regional institution which has the authority to manage and develop zakat, waqaf, religious assets with the aim of benefiting the people, as well as being a guardian/ guardian supervising orphans and/or managing assets inheritance that does not have a guardian based on Islamic law. Baitul Mal is divided into four levels, namely the Provincial, Regency/City, Settlement and Gampong levels. Religious property (which also includes zakat) is Baitul Mal's main task in managing it. This can be seen in Governor's Decree Number 18/2003 Article 5: "The Baitul Mal Agency has the task of carrying out zakat management and empowerment of religious assets, in accordance with Islamic sharia law".

4.2 Respondent Characteristics

Table 1 Respondent Characteristics

No.	Description	Frequency	Percentage
1.	Gender		
	▪ Male	76	63,3
	▪ Female	44	36,7
Amount		120	100,0
2.	Respondent age:		
	▪ 18 - 28 Years	12	10,0
	▪ 29 - 39 Years	25	20,8
	▪ 40 - 49 Years	62	51,7
	▪ > 50 Years	21	17,5
Amount		120	100,0
3.	Education		
	▪ Hight school	15	12,5
	▪ Diploma	43	35,8
	▪ Bachelor's degree	35	29,2
	▪ Master's degree	26	21,7
Amount		120	100,0
4.	Income		
	▪ > 1.800.000	30	25,0
	▪ 4.000.000-5.000.000	56	46,7
	▪ >5.000.000	34	28,3
Amount		120	100,0
5.	Work period		
	▪ <5 Years	36	30,0
	▪ >5 Years	84	70,0

Amount	120	100,0

4.3 Research Variable Analysis Results

Table 2 Results of Research Variable Analysis

| Code	Items	Mean	Criteria
X1.1	Salary received	3.8	Tinggi
X1.2	Salary meets family needs	3.9	Tinggi
X1.3	Incentives	4	Sangat Tinggi
X1.4	Allowances	3.9	Tinggi
X1.5	Allowances	4	Sangat Tinggi
X1.6	Health insurance facilities	3.9	Tinggi
X2.1	Mastering information and tasks	3.9	Tinggi
X2.2	Have high self-confidence and abilities	4	Sangat Tinggi
X2.3	Able to control problems	4.1	Sangat Tinggi
X2.4	Working time	4.1	Sangat Tinggi
X2.5	Coordination ability	4	Sangat Tinggi
X2.6	Communication skills	3.8	Tinggi
Z1	Opportunities to improve work performance	3.9	Tinggi
Z2	Opportunities for creativity and personal development	4.1	Sangat Tinggi
Z3	Job promotion	4.2	Sangat Tinggi
Z4	Interpersonal relationships	4.4	Sangat Tinggi
Z5	Employee social security	4	Sangat Tinggi
Z6	Appropriate salary	3.8	Tinggi
Y1	Quality	4.1	Sangat Tinggi
Y2	Quantity	4.3	Sangat Tinggi
Y3	Be there on time	4	Sangat Tinggi
Y4	Independence	4.4	Sangat Tinggi
Y5	Work ability	4.1	Sangat Tinggi

Based on table 2, it can be seen that the average respondent's answer is in the very high category. For table calculations is based on the following criteria distribution scale: Very Low: 0.1 – 0.9, Low: 1.0 – 1.9, Fair: 2.0 – 2.9, High: 3.0 – 3.9, Very High: 4.0 – 5.0.

4.4 Evaluation of the Measurement Model (Outer Model) Convergent Validity

Table 3 Convergent Validity

Variable	AVE	Composite Reliability	Cronbachs Alpha
Compensation (X1)	0.646	0.863	0.862
Competency (X2)	0.571	0.855	0.850
Employee Performance (Y)	0.726	0.909	0.905
Motivation (Z)	0.656	0.898	0.894

Validity and reliability criteria can also be seen from the reliability value of a variable and the Average Variance Extracted value (AVE) of each variable. A variable is said to have high reliability if the composite reliability value is above 0.7 and AVE is above 0.5.
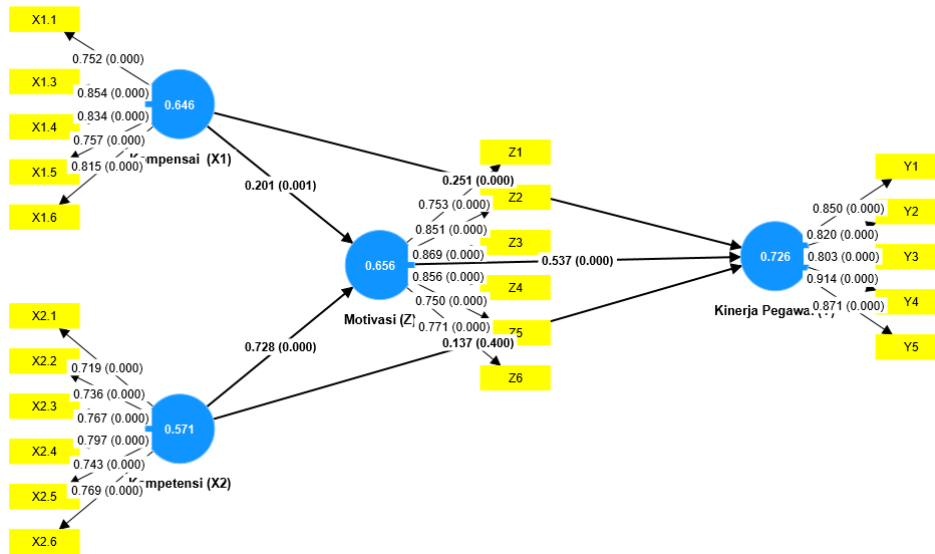
Picture. 1 Outer Model Test Results

From the analysis results shown in Figure 4.1, it shows that all research variables have a p-value below 0.05. To see the loading factor value, all construct data can be seen in the following table.

Table 4 Loading Factor Value for All Constructions

Construct	Item Code	*Loading Factor*
Compensation (X_1)	X1.1	0.752
	X1.3	0.854
	X1.4	0.834
	X1.5	0.757
	X1.6	0.815
Competency (X_2)	X2.1	0.719
	X2.2	0.736
	X2.3	0.767
	X2.4	0.797
	X2.5	0.743
	X2.6	0.769
Employee Performance (Y)	Y1	0.850
	Y2	0.820

	Y3	0.803
	Y4	0.914
	Y5	0.871
	Z1	0.753
	Z2	0.851
Motivation (Z)	Z3	0.869
	Z4	0.856
	Z5	0.750
	Z6	0.771

Discriminant Validity

The cross-loading factor value is useful for finding out whether a construct has adequate discriminants, namely by comparing the loading value on the targeted construct which must be greater than the other values. The standard value for each construct must be greater than 0.7. Based on Table 4, the cross-loading value for each construct has a value of more than 0.6. This shows that the manifest variable in this research has correctly explained the latent variable and proves that all the items are valid.

Table 5 Cross Loading

	Employee Performance (Y)	Compensation (X1)	Competency(X2)	Motivation (Z)
X1.1	0.541	0.752	0.551	0.533
X1.3	0.584	0.854	0.559	0.611
X1.4	0.572	0.834	0.537	0.541
X1.5	0.606	0.757	0.539	0.567
X1.6	0.552	0.815	0.501	0.506
X2.1	0.489	0.513	0.719	0.530
X2.2	0.516	0.440	0.736	0.535
X2.3	0.606	0.570	0.767	0.618
X2.4	0.612	0.480	0.797	0.649
X2.5	0.636	0.546	0.743	0.750
X2.6	0.595	0.483	0.769	0.771
Y1	0.850	0.586	0.678	0.693
Y2	0.820	0.649	0.613	0.700
Y3	0.803	0.534	0.601	0.660
Y4	0.914	0.649	0.738	0.786
Y5	0.871	0.611	0.634	0.681
Z1	0.567	0.532	0.595	0.753
Z2	0.655	0.520	0.667	0.851
Z3	0.743	0.601	0.715	0.869
Z4	0.798	0.650	0.694	0.856
Z5	0.636	0.546	0.743	0.750
Z6	0.595	0.483	0.769	0.771

Composite Reliability

In the table below it can be seen that all variable values in reliability testing using both Cronbach's Alpha

and composite reliability have values above 0.7, and validity testing using AVE with values more than 0.5. Therefore, it can be concluded that the variables tested are valid and reliable, so that structural model testing can be carried out.

Table 6 Composite Reliability

Variable	AVE	Composite Reliability	Cronbachs Alpha
Compensation (X1)	0.646	0.863	0.862
Competency (X2)	0.571	0.855	0.850
Employee Performance (Y)	0.726	0.909	0.905
Motivation (Z)	0.656	0.898	0.894

To assess the significance of the influence between variables, a bootstrapping procedure was carried out. The bootstrap procedure uses the entire original sample and then resamples it again. In the bootstrap resampling method, the significance value used (two-tailed) t-value is 1.96 (significance level 5).

Table 7 Total Effect

Construct	Original Sample (0)	Sampel Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P-Values
$X_1 \rightarrow Y$	0.251	0.249	0.066	3.783	0.000
$X_1 \rightarrow Z$	0.201	0.198	0.061	3.310	0.001
$X_2 \rightarrow Y$	0.137	0.151	0.163	0.842	0.400
$X_2 \rightarrow Z$	0.728	0.730	0.052	13.921	0.000
$Z \rightarrow Y$	0.537	0.521	0.127	4.225	0.000

Based on the path coefficient results in Table 7, it shows that all items are significant to the construct with a t-statistic value greater than 1.96 and a p-value smaller than 0.05, and there are 2 items that are not significant to the construct with a smaller t-statistic value of 1.96 and p-value greater than 0.05. Thus, it can be stated that the Affective, Normative and Sustainable indicators are manifest variables that form the construct of employee engagement and employee performance.

4.5 Evaluation of Stricture Model (Inner Model) R-Square (R2)

Table 8 R-Square (R2)

Items	R-Square	R-Square Adjusted
Motivation (Z)	0.766	0.762
Employee Performance (Y)	0.728	0.721

The R-Squares results in Table 8 show that the R-Squares values are 0.766 and 0.728. This value shows that compensation, competency and motivation variables as mediating variables have an effect on employee performance variables by 76.6%. And the rest is influenced by other variables outside the variables in this research.

Hypothesis Test Results

Based on Table 7, the determination of whether a hypothesis is accepted or rejected is explained as follows:

The compensation construct has a t-statistic value of 4.027 = >1.96, and a p-value of 0.000 = <0.05. Therefore, the first hypothesis which states that there is an influence of compensation on employee performance is accepted and supported by research data.

The compensation construct has a t-statistic value of 3,310 = >1.96, and a p-value of 0.001 = <0.05. Therefore, the second hypothesis which states that there is a very significant influence between compensation and motivation is accepted and supported by research data.

The competency construct has a t-statistic value of 0.842 = <1.96, and a p-value of 0.400 = >0.05. Therefore, the third hypothesis which states that there is a very significant influence between competency on employee performance is rejected.

The competency construct t-statistic value is 13,921 = >1.96, and the p-value is 0.000 = <0.05. Therefore, the fourth hypothesis which states that there is an influence of competence on motivation is accepted and supported by research data.

The motivation construct t-statistic value is 4.225 = >1.96, and the p-value is 0.000 = <0.05. Therefore, the fifth hypothesis which states that there is an influence of motivation on employee performance is accepted and supported by research data.

Mediation Effect Testing

The first stage is testing the influence of exogenous variables on endogenous variables and must be significant at a t-statistic value greater than 1.96

Table 9 Total Indirect Effect

Construct	Original Sample (0)	Sampel Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P-Values
$X_1 \rightarrow Y$	0.251	0.249	0.066	3.783	0.000
$X_2 \rightarrow Y$	0.137	0.151	0.163	0.842	0.400

From Table 9 it can be seen that compensation has an effect on employee performance with a t-statistic

value of 3.783 = >1.96, competence has no effect on employee performance with a t-statistic value of 0.842= <1.96. Based on the results of the analysis above, it shows that there is a good mediating role between compensation and employee performance.

The second stage is testing the influence of exogenous variables on the mediating variable and must be significant at a t-statistic value greater than 1.96.

Table 10 Total Indirect Effect

Construct	Original Sample (O)	Sampel Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P-Values
X1→Z	0.201	0.198	0.061	3.310	0.001
X2→Z	0.728	0.730	0.052	13.921	0.000

From Table 10 it can be seen that compensation has an effect on motivation with a t-statistic value of 3,310 = >1.96, competence has a significant effect on motivation with a t-statistic value of 13,921= >1.96. Based on the results of the analysis above, it shows that there is a very good mediating role between compensation and competence on motivation and can be continued in the third stage.

The third stage is simultaneous testing of the influence of exogenous variables of compensation and competency on endogenous employee performance. In the final stage of testing, the influence of exogenous variables on endogenous variables is not significant, while the influence of mediating variables on endogenous variables is significant. So, mediating variables are proven to mediate the influence of exogenous variables on endogenous variables.

Table 11 Specific Indirect Effect

Construct	Original Sample (O)	Sampel Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P-Values
X_1→Z→Y	0.391	0.377	0.085	4.596	0.000
X_2→Z→Y	0.108	0.107	0.049	2.189	0.029

In table 9, the compensation variable has a significant influence on employee performance and in table 11 it can be seen that the influence of the compensation variable on motivation and employee performance variables is significant. This means that the motivation variable is able to partially mediate the relationship between compensation and employee performance.

Table 10 also shows the results that the influence of competency on employee performance is not significant, however in table 11 the influence of competency on motivation and employee performance is significant. This means that the motivation variable is able to fully mediate the relationship between

competency and employee performance.

4.6 Discussion
The influence of compensation on the employee performance of Baitul Mal Aceh

The compensation construct has a t-statistic value of 3,783 = >1.96, and a p-value of 0.000 = <0.05. Therefore, the first hypothesis which states that there is an influence of compensation on employee performance is accepted and supported by research data.

Based on the results of the descriptive analysis in table 2, it shows that the average respondent's assessment of the compensation variable is included in the very high criteria with a value of 4. The highest assessment is found in the statement item with codes X1.3 and X1.5 of 4. namely "Baitul Mal Employees Aceh receives incentives according to achievement" and "Stipends given are in accordance with the position held". Meanwhile, the lowest assessment was found in the statement item with code X1.1 of 3.8.

Meanwhile, the average respondent's assessment of employee performance variables is included in the very high criteria with a value of 4.4. The highest assessment is found in the statement item with code Y4 of 2, namely "Baitul Mal Aceh employees are able to work independently". Meanwhile, the lowest assessment is found in the statement item with code Y3 of 4. Based on these results, it can be stated that the performance of Baitul Mal Aceh employees is in the good category.

Based on the author's observations during research at Baitul Mal Aceh, it appears that compensation has an effect on employee performance. This means that the compensation given by Baitul Mal Aceh to employees is adequate and meets the employees' living needs. The results of this research are also proven by the demographic data of the respondents, namely that of the 120 respondents studied, there were 28.3% of employees whose income was above 5,000,000 million. A person's income level can affect performance, if the necessities of life are not sufficient from work sources, the individual will try to find other sources of income so that working in one agency will not be optimal. According to Amallia, D. (2020) A person's income can be related to the type of work they do according to their respective profession, for example entrepreneur, laborer, employee, craftsman, etc. After working, a person gets income that can be used to meet daily needs, besides that it can be used for savings or business.

Meanwhile, the results of research by Angel Kralita Poluakan, Roy F. Runtuwene, Sofia AP Sambul (2019) prove that compensation has an effect on employee performance. Human resources play an important role in every company; therefore, companies must be able to improve performance within the company by providing compensation in accordance with their achievements.

Furthermore, the research results of Yuli Suwati (2017) show that the results of her research are also inversely proportional to the results of the researcher's research, which shows that compensation has a positive influence on employee performance, while work motivation does not have a positive influence on employee performance. Compensation given to employees should be timely so that employee

confidence in the company's bona fides will be greater, work calm and concentration will be better, so that employees will feel more satisfied at work and can improve employee performance.

The Influence of Compensation on the Employees Motivation of Baitul Mal Aceh

The compensation construct has a t-statistic value of 3,310 = >1.96, and a p-value of 0.001 = <0.05. Therefore, the second hypothesis which states that there is a very significant influence between compensation and motivation is accepted and supported by research data.

Based on the results of the descriptive analysis in table 2, it shows that the average respondent's assessment of the compensation variable is included in the very high criteria with a value of 4. The highest assessment is found in the statement item with codes X1.3 and X1.5 of 4. namely "Baitul Mal Employees Aceh receives incentives according to achievement" and "Stipends given are in accordance with the position held". Meanwhile, the lowest assessment was found in the statement item with code X1.1 of 3.8.

Meanwhile, the average respondent's assessment of the motivation variable is included in the very high criteria with a value of 4.4. The highest assessment is found in the statement item with code Z4 of 4.4. Meanwhile, the lowest assessment is found in the statement item with code Z6 of 3.8, namely "Baitul Mal Aceh employees have received salaries commensurate with their work". Based on these results, it can be stated that motivation has a high influence on employee performance.

The results of this research are also proven by the demographic data of respondents, namely that of the 120 respondents studied there were 28.3% of employees who earned above 5,000,000 and 46.7% of employees who earned 4,000,000-5,000,000. A person's income level can affect performance. According to Amallia, D. (2020) A person's income can be related to the type of work they do according to their respective profession, for example entrepreneur, laborer, employee, craftsman, etc. After working, a person gets income that can be used to meet daily needs, besides that it can be used for savings or business. The results of this research are in line with research conducted by Rini Astuti, Suhendri (2019) that there is an influence of compensation and motivation on employee performance at PT. Tunas Jaya Utama where the count is 0.349. The value of the multiple correlation coefficient jointly between motivation and workload on performance is obtained Rx1x2y = 0.723. This positive value means that if compensation and motivation are increased, performance will increase. From the F test, it is obtained 15.853 with sig 0.000 < 0.05, which means Ho is rejected and Ha is accepted, meaning that compensation (X1) and motivation (X2) have a significant effect on performance (Y) at the 0.05 level. The coefficient of determination obtained (RSquare) is 0.522 or 52.20%, meaning that around 52.20% of variable Y can be explained by the variables compensation (X1) and motivation (X2) or practically it can be said to be the contribution of compensation (X1) and motivation (X2) on performance (Y) is 52.20%, the rest is influenced by other variables not studied.

Meanwhile, according to research by Ririvega Kasenda (2013) shows that compensation has a significant effect on employee performance with a positive coefficient value. This is also proven by the value of

tcount > ttable with a significance level > ÿ. Motivation has a significant effect on employee performance. The coefficient value is positive. This is also proven by the value of tcount > ttable with a significance level < ÿ. The relationship between compensation and motivation and employee performance is very strong. Compensation for employees must be in accordance with applicable regulations, and always pay attention to standards and minimum living costs. Without prejudice to the principles of fairness, justice and reasonableness, compensation given to each employee is in accordance with their performance.

The Influence of Competency on the Employees performance of Baitul Mal Aceh

The competency construct has a t-statistic value of 0.842 = <1.96, and a p-value of 0.400 = >0.05. Therefore, the third hypothesis which states that there is a very significant influence between competency on employee performance is rejected.

Based on the results of the descriptive analysis in table 2, it shows that the average respondent's assessment of the competency variable is included in the very high criteria with a value of 4.1. The highest assessment is found in the statement item with codes X2.3 and X2.4 of 4.1, namely "Baitul Mal Aceh employees work according to the specified time". Meanwhile, the lowest assessment was found in the statement item with code X2.6 of 3.8, namely "Baitul Mal Aceh employees have good communication skills". Based on these results, it can be stated that competency has a positive impact on employee performance.

Meanwhile, the average respondent's assessment of employee performance variables is included in the very high criteria with a value of 4.4. The highest assessment is found in the statement item with code Y4 of 4.4, namely "Baitul Mal Aceh employees are able to work independently". Meanwhile, the lowest assessment is found in the statement item with code Y3 of 4. Based on these results, it can be stated that the performance of Baitul Mal Aceh employees is in the good category.

The results of this research show a significant relationship between competency and employee performance and this is also proven by the characteristics of the respondents where employee tenure is dominated by employees who have worked for more than 5 years, namely 70.0% of employees. The length of service is part of an employee's ability to carry out their duties, the longer the employee works in a particular field, the more competent they are. According to Alkadash, TM, & Alamarin, F. (2021) a person's work experience is related to his work experience. Employees who have worked for a particular company for a long time definitely have various experiences related to their respective fields and of course can increase productivity. Years of service is a factor that is directly related to employee productivity.

According to Andriani, S., Kesumawati, N., & Kristiawan, M. (2018) is "the length of time an employee contributes his or her energy to a particular company and results in the absorption of various human activities." The more experienced an employee is, the more it will help the company to produce more performance or output. It can be concluded that work experience (length of work) is an individual's experience that will determine growth in work and position.

The research results of Elizar & Hasrudy Tanjung (2018) show that: (1) partially the training variable influences the performance of Deli Serdang Regency Regional Disaster Management Agency employees; (2) partially the competency variable influences the performance of Deli Serdang Regency Regional Disaster Management Agency employees; (3) partially the work environment variables influence the performance of Deli Serdang Regency Regional Disaster Management Agency employees; (4) simultaneously there is a positive and significant influence between the training, competency and work environment variables on the performance of Deli Serdang Regency Regional Disaster Management Agency employees.

The Influence of Competency on the Employees Motivation of Baitul Mal Aceh

The competency construct has a t-statistic value of $13,921 = > 1.96$, and a p-value of $0.000 = <0.05$. Therefore, the fourth hypothesis which states that there is an influence of competence on motivation is accepted and supported by research data.

Based on the results of the descriptive analysis in table 2, it shows that the average respondent's assessment of the competency variable is included in the very high criteria with a value of 4.1. The highest assessment is found in the statement item with codes X2.3 and X2.4 of 4.1, namely "Baitul Mal Aceh employees work according to the specified time". Meanwhile, the lowest assessment was found in the statement item with code X2.6 of 3.8, namely "Baitul Mal Aceh employees have good communication skills". Based on these results, it can be stated that competency has a positive impact on employee performance.

Meanwhile, the average respondent's assessment of the motivation variable is included in the very high criteria with a value of 4.4. The highest assessment is found in the statement item with code Z4 of 4.4. Meanwhile, the lowest assessment is found in the statement item with code Z6 of 3.8, namely "Baitul Mal Aceh employees have received salaries commensurate with their work". Based on these results, it can be stated that motivation has a high influence on employee performance.

Tuti Anggraeni's (2019) research results show that motivation has a positive and significant influence on employee performance, which means that employee competency determines the optimization of employee performance achievement. This means that work motivation at a higher level has an empirical relationship with performance at a higher level. Competence and motivation influence employee performance. Competence and motivation determine the optimization of employee performance achievements. So it can be concluded that competence is part of a person's personality that can predict or influence the effectiveness of individual performance.

Meanwhile, according to Rosmaini & Hasrudy Tanjung (2019) competency has a positive and insignificant influence on employee performance, motivation has a positive and insignificant influence on employee performance, job satisfaction has a positive and significant influence on employee performance. Simultaneously, competency, motivation and job satisfaction have a significant effect on employee performance.

The motivation given to employees should be maintained by the company, in terms of providing rewards, attention, competition, participation, pride and punishment that is treated fairly to each employee. So that there is no social jealousy between employees and can improve employee performance. Fulfilling compensation and providing good motivation will of course increase employee productivity and performance.

The Influence of Motivation on the Performance of Baitul Mal Aceh Employees

The motivation construct has a t-statistic value of $4.225 = >1.96$, and a p-value of $0.000 = <0.05$. Therefore, the fifth hypothesis which states that there is an influence of motivation on employee performance is accepted and supported by research data.

Based on the results of the descriptive analysis in table 2, it shows that the average respondent's assessment of the motivation variable is included in the very high criteria with a value of 4.4. The highest assessment is found in the statement item with code Z4 of 4.4. Meanwhile, the lowest assessment is found in the statement item with code Z6 of 3.8, namely "Baitul Mal Aceh employees have received salaries commensurate with their work". Based on these results, it can be stated that motivation has a high influence on employee performance.

Meanwhile, the average respondent's assessment of employee performance variables is included in the very high criteria with a value of 4.4. The highest assessment is found in the statement item with code Y4 of 4.4, namely "Baitul Mal Aceh employees are able to work independently". Meanwhile, the lowest assessment is found in the statement item with code Y3 of 4. Based on these results, it can be stated that the performance of Baitul Mal Aceh employees is in the good category.

The results of this research are in line with the findings of Harry Murti & Veronika A. S, (2017) showing that motivation has a significant effect on job satisfaction, motivation does not have a significant effect on employee performance and job satisfaction has a significant effect on employee performance. The findings also show that job satisfaction is a mediating variable between motivation and employee performance.

According to Arief Yusuf Hamali, SS, MM (2018) motivation is a factor that encourages someone to carry out a certain activity, therefore motivation is often interpreted as a factor that drives someone's behavior. Every activity carried out by a person must have a factor that drives that activity. The driving factors for a person to carry out a particular activity are generally the person's needs and desires.

One person's needs and desires are different from the needs and desires of other people. Differences in a person's needs and desires occur because of the mental processes that occur within that person. This mental process is the formation of self-perception in the person concerned and the process of forming self-perception is essentially a person's learning process regarding everything they see and experience from the environment around them.

Meanwhile, according to the research results of Muhammad Deni (2018), it shows that simultaneously discipline and motivation have a positive and significant effect on employee performance, while the partial test states that discipline has a positive and significant effect on performance and motivation has a positive and significant effect on employee performance.

Based on the research results and several opinions described above, it can be concluded that motivation cannot show its influence on employee performance, but theoretically, motivation is one of the most important factors that influence human behavior and performance. Motivation Theory has been discussed and conceptualized by various researchers. The level of motivation an individual or team exerts in their task or job can influence all aspects of organizational performance. Several reasons can be concluded by the author from the facts in the field that the motivation given does not have a full impact on employees, the motivation given is intangible and only verbal support, perhaps this is one of the reasons motivations has not been able to support employee performance at Baitul Mal Aceh.

The Role of Motivation in Mediating the Relationship between Compensation and Baitul Mal Aceh Employee Performance
In table 9, the compensation variable has a significant influence on employee performance and in table 11 it can be seen that the influence of the compensation variable on motivation and employee performance variables is significant. This means that the motivation variable is able to partially mediate the relationship between compensation and employee performance.

Research from previous researchers such as those conducted by Gerardine & Belinda (2018), Candradewi & Dewi (2019), and Ulfah et al. (2020) found that motivation plays a mediating role in the influence of compensation on employee performance. Different results were presented by Priyanto (2016) who found that motivation could not mediate compensation on employee performance. Based on the results of the analysis, compensation variables have a positive but not significant effect on employee performance through motivation.

Basically, employees work to earn money to meet their living needs. An employee wants to work hard if the company appreciates the work of its employees. That's why companies reward employee work by providing compensation. All income in the form of money, goods directly or indirectly received by employees as compensation for services provided to the company.

Several things that need to be considered in improving employee performance include high motivation and adequate competence. Syahreza et al. (2017) stated that organizational policies in terms of providing adequate compensation have a positive impact on employee performance.

The Role of Motivation in Mediating the Relationship between Competency and Performance of Baitul Mal Aceh Employees

Table 10 also shows the results that the influence of competency on employee performance is not significant, however in table 11 the influence of competency on motivation and employee performance is significant. This means that the motivation variable is able to fully mediate the relationship between competency and employee performance.

Competency according to Kasmir (2016) is the ability to carry out or carry out a job or task that is based on skills and knowledge and supported by the work attitude required by the job. Competency shows skills or knowledge that are characterized by professionalism in a particular field as the most important thing, as superior in that field.

Meanwhile, according to Ulfah, RA, Subiyanto, D., & Kurniawan, IS (2020), motivation is encouragement towards a series of human behavioral processes in achieving goals. The elements contained in motivation include the elements of generating, directing, maintaining, showing intensity, being continuous and having a goal.

Meanwhile, the research results obtained by Dwiyanti et al (2019) show that (1) Competence and work motivation have a positive effect on employee performance. (2) Competency has a positive effect on employee performance. (3) Work motivation has a positive effect on employee performance. (4) Competency has a positive effect on employee work motivation.

5. CONCLUSION

5.1 Conclusion

Based on the results of data analysis that has been carried out on all the data obtained, the following conclusions can be drawn:

a) There is a very significant influence between compensation on the employees performance of Baitul Mal Aceh and the p-value 0,000.

b) There is a significant influence between compensation on employees motivation of Baitul Mal Aceh with the p-value 0,001.

c) There is no influence between competency on the employees performance of Baitul Mal Aceh with a p-value of 0.400.

d) There is a very significant influence between competence on the employees motivation of Baitul Mal Aceh and the p-value 0,000.

e) There is a very significant influence between motivation on the employees performance of Baitul Mal Aceh with a p-value of 0.000

f) Motivation partially mediates the influence of compensation on the employees performance of Baitul Mal Aceh with the p-value 0,000.

g) Motivation fully mediates between the influence of competence on the employees performance of Baitul Mal Aceh and the p-value 0,029

5.2 Suggestions

Based on the conclusions that have been expressed, suggestions are given that can improve employee performance. The suggestions that can be given to Baitu Mal Aceh are:

There needs to be policies related to employee competency, such as recommendations for continuing education and attending performance-related training so that employee performance productivity can be increased.

Employee compensation and motivation systems need to be maintained and improved so that the quality of employee work remains stable and has the potential to improve.

Top management can build and maintain stable work motivation in order to increase employee performance, through providing compensation and increasing competency consistently.

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