



# Impact of Compensation and Work Environment on Employee Performance During the Covid 19 Pandemic: Investigations on Educational Institutions

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**Abstract.** The purpose of this study was to determine the effect of compensation and work environment on employee performance during the Covid-19 pandemic in Indonesia. The analysis in this study uses SPSS version 25. It was found that compensation has a positive and significant effect on employee performance, the work environment also has a positive and positive effect on employee performance. It was also found that compensation and work environment simultaneously affect employee performance. If we look at the *R*-square value of 0.847, it means that compensation and work environment can affect employee performance by 84.7%, while the remaining 15.3% is influenced by other variables not used in this study.

**Keywords.** Compensation, Work environment and employee performance

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## 1. Introduction

The COVID-19 pandemic has reduced Indonesia's economic performance, not only that, but the global economic downturn, particularly in Indonesia's export operations to China, has a substantial influence on the Indonesian economy. This is based on a sensitivity study, which illustrates how the present global economic downturn affects Indonesia's economic growth (Mohamad *et al.* [22], and Foziah *et al.* [14]), micro-economy is also disrupted due to the COVID-19 pandemic, the performance of various business sectors has decreased, such as the hotel sector (Mohamad *et al.* [22]), education sector (Afthanorhan *et al.* [2]), mining sector (Awang *et al.* [9]), and others sectors (Alfiyah and Riyanto [6]).

Understanding the importance of human resources in this global era, one of the efforts that must be made by the company is to improve the quality of human resources, by improving the quality of human resources, the company hopes that employees can improve their performance and the responsibilities assigned to them (Abdullah and Mansor [1]). The company in achieving its goals does not only depend on modern equipment, complete facilities and infrastructure, but instead relies more on humans who carry out these activities. In improving the performance of employees, the company can provide education, training, provide appropriate compensation, create a conducive work environment and provide motivation (Iskamto *et al.* [20]). Through this process, employees are expected to maximize their responsibilities towards their work. By working, employees hope to get rewards or compensation that will be used to meet their daily needs, if the needs of employees in a company can be met, employees will obey and follow orders from their superiors (Ghazali *et al.* [15], and Sugiono *et al.* [34]). Employee performance is not a stand-alone thing, but there are many factors that influence, including compensation. Compensation is very necessary for employees because compensation itself becomes a hope that can motivate employees to work hard. For this reason, employee compensation is very necessary to increase employee morale in working so that performance is achieved as desired by the company (Agarwal [3], and Iskamto *et al.* [20]). In addition, the work environment is one of the most important components in employees completing work. The work environment in question is everything that is around employees that can affect themselves in carrying out the tasks assigned (Ghazali *et al.* [16], Lussianda *et al.* [21], and Sulastri [35]). There are two kinds of work environment, namely the physical environment and the non-physical environment. A pleasant, comfortable work environment for employees is one way for companies to improve the performance of employees, while a work environment that is not in accordance with the work needs of employees can eventually lead to boredom and fatigue, thereby reducing employee performance and not carrying out their duties effectively and efficiently. Study by Agusra *et al.* [4], and Puspitawati and Atmaja [27] shows that compensation has a significant effect on performance, as well as research of Sulastri [35] shows that the work environment affects employee performance. Research conducted by Agusra *et al.* [4], Puspitawati and Atmaja [27], and Sugiono *et al.* [34] show that compensation and work environment have a significant effect on employee performance. While research of Agusra *et al.* [4] shows that the work environment has no significant effect on employee performance. Also research by Sulastri [35]

that compensation has no effect on performance. Study by Abdullah and Mansor [1], and Efendi and Yusuf [12] shows that during the COVID-19 pandemic, employee performance was disrupted, as evidenced by the decline in employee performance. There is almost no research showing that the pandemic has no effect on employee performance. In addition to performance that was disrupted by the COVID-19 pandemic, it also had a bad impact on many business sectors due to restrictions on working hours, changes in working hours to reducing working hours (Afthanorhan *et al.* [2], Alfiyah and Riyanto [6], Ekosusilo [13], and Rasheed *et al.* [28]). Other research shows that compensation has an effect on performance (Anwar *et al.* [7], and Hajjad *et al.* [18]). This research is important to do to examine whether compensation also has a significant effect on employee performance in Indonesia, because there are not many studies that examine this during the COVID-19 pandemic. Base on that researcher are interested in proving whether compensation and the work environment affect employee performance during the COVID-19 pandemic in Indonesia.

## 2. Literature Review

### Compensation

Compensation is an important thing for employees, which motivates and motivates employees to work and also affects employee productivity. Therefore, every company should provide compensation that is balanced with the workload borne by its employees (Iskamto *et al.* [20], and Mirza *et al.* [24]). According to Prasetyo *et al.* [26] compensation is all income in the form of money, goods directly, or indirectly received by employees for services provided to the company. According to Hajjad *et al.* [18] compensation is a reward paid to employees for the services they contribute to their work. According to Hajjad *et al.* [18], compensation is everything that employees receive as compensation for their work. Compensation is defined as all forms of appreciation received by employees for their performance so far, both in the form of financial compensation such as basic salary, incentives, bonuses or in the form of non-financial compensation such as facilities and promotion opportunities for employees. According to Ghazali *et al.* [16] compensation is a form of payment in the form of benefits and incentives. Based on the above definitions, The author concludes that compensation is a reward or remuneration given to employees for the resulting performance. Compensation can be in the form of money or facilities provided by the company to employees.

### Compensation Indicator

According to Sitopu *et al.* [33] there are two dimensions of compensation, namely direct financial compensation, which consists of salary is remuneration in the form of money received by employees as a consequence of their position as an employee who contributes energy and thoughts in achieving company goals or can also be said as a fixed fee that a person receives from membership in a company. Bonus is a lump sum payment given for meeting performance targets or money paid as remuneration for the work that has been carried out if it exceeds the target. A bonus is also an additional compensation given to an employee whose value is

above his normal salary. Bonuses can also be used as a reward for achieving specific goals set by the company, or for dedication to the company. Incentives are direct rewards paid to employees because their performance exceeds the specified standards. Incentives are another form of direct wages other than wages and salaries which are fixed compensation, which is commonly called a pay for performance plan. Incentive is a variable award given to individuals in a group, which is known based on differences in achieving work results. It is designed to motivate employees to try to increase their work productivity. Indirect compensation (Fringe benefit) is additional compensation given based on company policy to all employees as an effort to improve the welfare of employees. For example, in the form of facilities, such as: insurances, allowances, pensions, and others.

### **Work Environment**

The work environment is one of the important factors that can affect employee performance. Because the work environment has a direct influence on employees in completing work which will ultimately improve employee performance in a company. A condition of the work environment is said to be good, namely when employees can carry out their work to the fullest (Budiansyah and Saudi [10], and Sekaran and Bougie [31]). A good work environment will have a good impact on the continuity of employees while working, otherwise a bad work environment will have a negative impact on the continuity of employees during working hours (Rashid *et al.* [29]). According to Budiansyah and Saudi [10] the work environment is the overall tools and materials faced by the surrounding environment in which a person works, work methods, and work arrangements both as individuals and as groups. According to Rashid *et al.* [29] the work environment is the overall work facilities and infrastructure around employees who are doing work that can affect the implementation of the work. According to Budiansyah and Saudi [10] the work environment is everything that is around the workers that can affect their performance in carrying out the tasks and responsibilities assigned to them, for example lighting, air temperature, security, cleanliness, coloring and relationships between employees and superiors. Good and comfortable working conditions will be created with a good and correct organization arrangement. The creation of a work atmosphere is strongly influenced by the existing organizational structure within the organization. The creation of a comfortable working atmosphere is strongly influenced by the role of leaders and cooperation between employees and is supported by good working conditions. Based on some of the opinions above, it can be concluded that the work environment is a situation around employees that can affect the work assigned to them.

### **Performance**

One thing that is very important in the company is employee performance. Performance is a result of work produced by an employee to help the company achieve its goals (Sekaran and Bougie [31]). According to Sekaran and Bougie [31] performance is the result of work in quality and quantity achieved by an employee in carrying out his duties in accordance with the responsibilities given to him. According to Prasetyo *et al.* [26] performance is the level of

achievement of results on the implementation of certain tasks. Individual performance as the level of achievement or work of a person from the targets to be achieved or tasks that must be carried out within a period of time. According to Sekaran and Bougie [31] performance is a translation of performance which means the work of a worker, a management process or an organization as a whole, where the results of the work must be shown concrete evidence and can be measured (compared to predetermined standards). Prasetyo *et al.* [26] interpreting employee performance is the result of employee behavior in carrying out an activity or job. This opinion shows that employee performance is related to employee attitudes and behavior at work. From some of these definitions, it can be concluded that performance is the result of work produced and can be accounted for according to its role in the organization or company.

### Factors Affecting Performance

The high and low performance of an employee is certainly determined by factors that influence either directly or indirectly. According to Ahmad *et al.* [5] the factors that affect performance are as follows: Knowledge, namely the abilities possessed by employees who are more oriented towards intelligence, thinking power and mastery of broad knowledge possessed by employees. employees such as conceptual skills, engineering skills. The ability in the form of a number of competencies possessed by an employee which includes loyalty, discipline, cooperation and responsibility. Motivation is defined as an attitude of leaders and employees towards work situations in their organizational environment.

### The Effect of Compensation and Work Environment on Employee Performance

Compensation is the remuneration given to employees for their responsibility for their work. The company hopes that the compensation provided can encourage employee morale to produce even better performance. According to Prasetyo *et al.* [26] compensation has a very close relationship with employee performance. The higher the compensation given to employees, the higher the work performance that can be achieved (Budiansyah and Saudi [10]). According to Ghazali *et al.* [16] Work environment and performance are closely related. Where the work environment has an influence on employees in completing their work, either directly or indirectly. With a good work environment, it will certainly make employees comfortable working, so that the enthusiasm and passion of employees arises in carrying out their work. While the incompatibility of the work environment can create discomfort for employees in carrying out their work.

Agusra *et al.* [4], and Sekaran and Bougie [31] explained that the factors that influence employee performance are attractive work, good wages, security and protection at work, appreciation of the intent and meaning of work, a good work environment or atmosphere, promotion and self-development. Good and comfortable working conditions will be created with a good and correct organization arrangement.

## 3. Methodology

This research is a quantitative research. SPSS software version 25 is used to process data and test hypotheses. The research was conducted in May-July 2021, the era of the COVID-19

pandemic took place in Indonesia. This research was conducted at an educational institution located in Riau Province, Indonesia. data obtained through a questionnaire.

Likert scale is used to measure attitudes, opinions and perceptions of a person or group of social phenomenal people. With a Likert scale, the variables measured and translated into variable indicators. Then the indicator is used as a starting point for compiling instrument items which can be in the form of items and questions. The answer to each item using a Likert scale has a gradation from very positive to very negative. Ghazali *et al.* [16] used saturated sampling to determine the number of samples, which is a sampling technique when all members of the population are sampled. This is done when the population is small. Another term for saturated sample is census, where all members of the population are sampled.

## 4. Results and Discussion

### Compensation Variable Analysis

Compensation is a reward received by employees for services or the results of their work. From the description of respondents' responses to 12 statements about compensation variables ( $X_1$ ), the following is a recapitulation of respondents' responses to compensation variables ( $X_1$ ) which can be seen from Table 1.

**Table 1.** Compensation

| No. | Statement  | Min | Max | Average |
|-----|--|-----|-----|---------|
| 1   | The salary given by the company is in line with expectations               | 1   | 5   | 4.04    |
| 2   | Salary received according to position                                      | 1   | 5   | 3.87    |
| 3   | Salary is enough to meet the needs of life                                 | 1   | 5   | 3.50    |
| 4   | The company has a fair distribution of bonuses                             | 1   | 5   | 3.60    |
| 5   | The company provides bonuses according to work performance                 | 1   | 5   | 4.00    |
| 6   | The bonus given is proportional to the company's target                    | 1   | 5   | 3.50    |
| 7   | The company provides incentives to employees according to work performance | 1   | 5   | 3.85    |
| 8   | Incentives are given fairly to employees                                   | 1   | 5   | 4.00    |
| 9   | Incentives are given based on the employee's tenure                        | 1   | 5   | 3.85    |
| 10  | Employees get transportation facilities from the company                   | 1   | 5   | 3.50    |
| 11  | The company provides health insurance to employees                         | 1   | 5   | 3.60    |
| 12  | The company provides leave to employees                                    | 1   | 5   | 3.87    |

From Table 1, it can be seen that the responses to research results in relation to compensation, it can be seen that the most influencing compensation indicator is the salary given by the company in accordance with expectations. While the lowest is the salary can meet the needs of life.

### Analysis of Work Environment Variables

The work environment is a situation around the workplace that can affect the work results of its employees. From the description of respondents' responses to 14 statements about the work environment variable ( $X_2$ ), the following is a recapitulation of respondents' responses to the work environment variable ( $X_2$ ) which can be seen from Table 2.

**Table 2.** Recapitulation of work environment

| No. | Statement  | Min | Max | Average |
|-----|--|-----|-----|---------|
| 1   | Lighting in the workplace does not dazzle the eyes         | 1   | 5   | 4.20    |
| 2   | Lighting in the workplace makes it easier to get work done | 1   | 5   | 4.04    |
| 3   | Good air circulation makes me comfortable                  | 1   | 5   | 4.00    |
| 4   | Air ventilation is in a good place                         | 1   | 5   | 4.04    |
| 5   | Office space colors increase morale                        | 1   | 5   | 4.45    |
| 6   | Office space colors don't make you bored                   | 1   | 5   | 3.91    |
| 7   | My workplace is far from noise                             | 1   | 5   | 4.00    |
| 8   | Noise from vehicles and others doesn't bother you          | 1   | 5   | 4.06    |
| 9   | Security is up to standard                                 | 1   | 5   | 4.04    |
| 10  | Security is good so feel comfortable                       | 1   | 5   | 3.87    |
| 11  | The company provides a comfortable workspace               | 1   | 5   | 2.15    |
| 12  | Workspace arrangement makes work easier                    | 1   | 5   | 4.06    |
| 13  | Have a good relationship with superiors                    | 1   | 5   | 4.04    |
| 14  | I can work with coworkers                                  | 1   | 5   | 3.87    |

From Table 2, it can be seen that the respondents' responses. The results of the study in relation to the work environment, it can be seen that the indicator of the work environment that most influences is the color of the office space which increases morale, and the lowest is the statement that the Company provides a comfortable workspace.

### Employee Performance Variable Analysis

Performance is the duty or responsibility of each employee to complete his work. From the description of respondents' responses to 10 statements about the Employee Performance variable ( $Y$ ) following the recapitulation of respondents' responses to the Employee Performance variable which can be seen from Table 3.

From Table 3 it can be seen that the respondents' responses to the work environment, it can be seen that the indicators of the work environment that most influence it are that I complete the work carefully and I complete the work given on time. While the lowest is I have the initiative in completing work.

**Table 3.** Recapitulation of employee performance

| No. | Statement  | Min | Max | Average |
|-----|--|-----|-----|---------|
| 1   | I Work According to The Standards Set by The Company | 1   | 5   | 3.95    |
| 2   | I Finish the Job Meticulously                        | 1   | 5   | 4.04    |
| 3   | I Complete the Work According to The Given Target    | 1   | 5   | 3.85    |
| 4   | I Always Reach the Target at Work                    | 1   | 5   | 3.89    |
| 5   | I Finish the Assigned Work on Time                   | 1   | 5   | 4.04    |
| 6   | I Am Responsible for Work                            | 1   | 5   | 3.85    |
| 7   | I Work Well in The Company                           | 1   | 5   | 4.00    |
| 8   | I Feel Comfortable Working in The Company            | 1   | 5   | 3.85    |
| 9   | I Have the Initiative in Getting the Job Done        | 1   | 5   | 3.50    |
| 10  | I Have a High Work Spirit to Achieve the Target      | 1   | 5   | 3.60    |

### Validity test

Validity test is used to determine whether the measuring instrument compiled can be used to measure what will be measured accurately (Afthanorhan *et al.* [2]). An item is said to be valid if the value of  $r$ -value  $>$   $r$ -table. The following are the results of testing the validity of the instruments used in this study.

### Compensation

The following results of testing the validity of compensation can be seen in full from Table 4:

**Table 4.** Compensation

| Statement | $r$ value | $r$ table | Information |
|-----------|-----------|-----------|-------------|
| Item 1    | 0.715     | 0.2845    | Valid       |
| Item 2    | 0.689     | 0.2845    | Valid       |
| Item 3    | 0.679     | 0.2845    | Valid       |
| Item 4    | 0.759     | 0.2845    | Valid       |
| Item 5    | 0.441     | 0.2845    | Valid       |
| Item 6    | 0.701     | 0.2845    | Valid       |
| Item 7    | 0.364     | 0.2845    | Valid       |
| Item 8    | 0.441     | 0.2845    | Valid       |
| Item 9    | 0.548     | 0.2845    | Valid       |
| Item 10   | 0.701     | 0.2845    | Valid       |
| Item 11   | 0.759     | 0.2845    | Valid       |
| Item 12   | 0.689     | 0.2845    | Valid       |

From Table 4 it can be seen that all indicators used to measure indicators on compensation variables have  $r$ -value greater than  $r$ -table i.e. 0.2845, so it can be concluded that all indicators of compensation variables are valid.

### Work Environment

Furthermore, to test the validity of the work environment variables, it can be seen from Table 5:

**Table 5.** Work environment variable

| Statement | $r$ value | $r$ table | Information |
|-----------|-----------|-----------|-------------|
| Item 1    | 0.628     | 0.2845    | Valid       |
| Item 2    | 0.626     | 0.2845    | Valid       |
| Item 3    | 0.676     | 0.2845    | Valid       |
| Item 4    | 0.496     | 0.2845    | Valid       |
| Item 5    | 0.473     | 0.2845    | Valid       |
| Item 6    | 0.589     | 0.2845    | Valid       |
| Item 7    | 0.551     | 0.2845    | Valid       |
| Item 8    | 0.784     | 0.2845    | Valid       |
| Item 9    | 0.603     | 0.2845    | Valid       |
| Item 10   | 0.694     | 0.2845    | Valid       |
| Item 11   | 0.303     | 0.2845    | Valid       |
| Item 12   | 0.784     | 0.2845    | Valid       |
| Item 13   | 0.603     | 0.2845    | Valid       |
| Item 14   | 0.694     | 0.2845    | Valid       |

From Table 5, it can be seen that all indicators used to measure indicators on work environment variables have  $r$ -values greater than  $r$ -tables of 0.2845, it can be concluded that all indicators of work environment variables are valid.

### Employee Performance

The following results of testing the validity of employee performance can be seen in full of Table 6.

From Table 6 it can be seen that all indicators used to measure indicators on employee performance variables have  $r$ -value greater than  $r$ -table, i.e. 0.2845, it can be concluded that all indicators of employee performance variables are valid.

**Table 6.** Performance

| Statement Items | <i>r</i> value | <i>r</i> table | Information |
|-----------------|----------------|----------------|-------------|
| Item 1          | 0.482          | 0.2845         | Valid       |
| Item 2          | 0.673          | 0.2845         | Valid       |
| Item 3          | 0.631          | 0.2845         | Valid       |
| Item 4          | 0.546          | 0.2845         | Valid       |
| Item 5          | 0.570          | 0.2845         | Valid       |
| Item 6          | 0.544          | 0.2845         | Valid       |
| Item 7          | 0.553          | 0.2845         | Valid       |
| Item 8          | 0.595          | 0.2845         | Valid       |
| Item 9          | 0.421          | 0.2845         | Valid       |
| Item 10         | 0.616          | 0.2845         | Valid       |

### Reliability Test

Reliability test is used to determine the consistency of the measuring instrument in its use (Awang *et al.* [9]). A measuring instrument is said to be reliable if in several times the measurement of the subject is obtained relatively the same results, as long as the aspects in the subject being measured have not changed. The results of the reliability test using Cronbach's alpha method can be seen in Table 7.

**Table 7.** Reliability test results

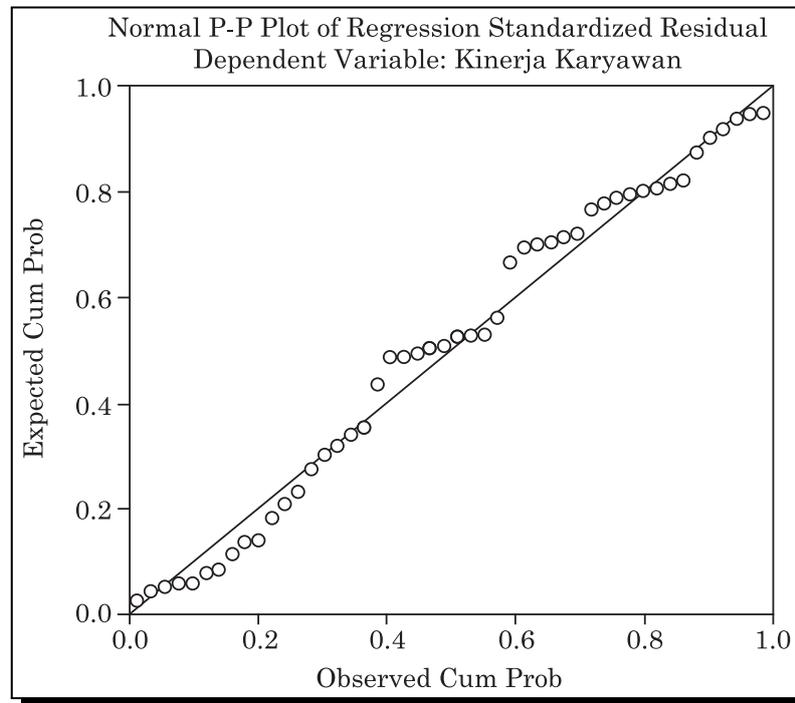
| No. | Variable             | Cronbach's Alpha | Reliability Limit | Information |
|-----|----------------------|------------------|-------------------|-------------|
| 1   | Compensation         | 0.858            | 0.60              | Reliable    |
| 2   | Work environment     | 0.845            | 0.60              | Reliable    |
| 3   | Employee performance | 0.750            | 0.60              | Reliable    |

From Table 7, it can be seen that Cronbach's alpha value generated by management using SPSS 25 is above 0.60, so the instruments used in this study are declared reliable or consistent when used in several measurements.

### Normality Test

The normality test aims to determine whether in the regression model, the dependent variable and the independent variable both have a normal distribution or not (Afthanorhan *et al.* [2], and Awang *et al.* [9]). A good regression model is to have a normal or close to normal data distribution. Normality testing can be seen from the normal probability plot graph. Which compares the actual distribution with the normal distribution. If the distribution is normal,

then the line that represents the actual data will follow the diagonal line. Data that is normally distributed if the data is in the form of a bell with both sides being infinite or spreading along a diagonal line.



**Figure 1.** Normality test

Based on Figure 1, it can be seen that the data on the dependent variable and the independent variable have a normal distribution, because the data that has been processed is widely spread around the diagonal line and follows the diagonal line and has met the assumption of normality.

### **Multicollinearity Test**

Multicollinearity test means that there is a near perfect linear correlation between more than two independent variables (Ghazali *et al.* [15]). The multicollinearity test aims to test whether in the regression model that is formed, there is a high or perfect correlation between the independent variables or not. If in the regression model that is formed there is a high or perfect correlation between the independent variables, then the regression model contains the meaning of multicollinearity. Multicollinearity test can be done by looking at the value of VIF (Variance Inflation Factor) of each independent variable to the dependent. If the value of VIF (Variance Inflation Factor) is not more than 10, then the regression model does not have symptoms of multicollinearity (Awang *et al.* [9]). The following multicollinearity test can be seen in Table 8.

**Table 8.** Multicollinearity test results

| Model |            | Unstd. coef. |            | Std. coef. | <i>t</i> | Sig. | Collinearity statistics |       |
|-------|------------|--------------|------------|------------|----------|------|-------------------------|-------|
|       |            | <i>B</i>     | Std. error | Beta       |          |      | Toll                    | VIF   |
| 1     | (Constant) | .726         | 2.462      |            | .295     | .770 |                         |       |
|       | X1         | .300         | .065       | .402       | 4.594    | .000 | .445                    | 2.249 |
|       | X2         | .443         | .067       | .581       | 6.639    | .000 | .445                    | 2.249 |

a. Dependent variable: Employee performance

In Table 8, it can be seen that the VIF (Variance Inflation Factor) value produced by each variable is smaller than 10, so it can be concluded that the regression model formed in this study did not occur multicollinearity symptoms.

The autocorrelation test was conducted to determine whether in a linear regression model there was a strong positive or negative relationship between the data in the research variables. For the data cross section, will be tested. The presence or absence of autocorrelation in this study was detected using the Durbin-Watson test. If the value of the Durbin-Watson test is exactly equal to 2, then there is no perfect autocorrelation (Awang *et al.* [9]). The autocorrelation test aims to determine whether there is a correlation or relationship between a series of members of a series of observations arranged in a times series at different times. One of the most popular tests to detect autocorrelation is the Durbin-Watson test. The criteria are as follows:

- (a) If the DW number is below  $-2$ , it means that there is a positive autocorrelation.
- (b) If the DW number is between  $-2$  to  $2$ , it means that there is no autocorrelation.
- (c) If the DW number is above  $2$ , it means that there is a negative autocorrelation.

**Table 9.** Autocorrelation test results

| Model | R                | <i>R</i> -square | Adjusted <i>R</i> -square | Std. error of the estimate | Durbin-Watson |
|-------|------------------|------------------|---------------------------|----------------------------|---------------|
| 1     | 920 <sup>a</sup> | 847              | 840                       | 1,664                      | 1,899         |

<sup>a</sup> Predictors: (Constant), Work environment, Compensation  
Dependent variable: Employee performance

In Table 9, the output of the summary model contains a Durbin-Watson value of 1.899 based on the results of the data test above, it can be concluded that in this study there are no symptoms of autocorrelation because the resulting Durbin-Watson value is between  $-2$  and  $2$ . So in the regression there is no autocorrelation symptom.

### Partial Test (*t*-Test)

This test was conducted to determine the magnitude of the influence of the independent variables individually on the dependent variable. This test is carried out by comparing the *t* obtained from the calculation with the *t*-value in the *t*-table with an error rate of 5%. The decision-making criteria in the study are as follows:

- (a) If  $t_{\text{Count}} > t_{\text{Table}}$  with a significance value  $< 0.05$  then the hypothesis is accepted.  
 (b) If  $t_{\text{Count}} < t_{\text{Table}}$  with significance value  $> 0.05$  then the hypothesis is rejected.

The following are the results of simple linear regression testing in this study obtained  $t$ -statistics as follows:

**Table 10.**  $T$  test count

| Model | Unstandardized coefficients |            | Std. coef. | $t$  | Sig.  | Collinearity statistics |      |       |
|-------|-----------------------------|------------|------------|------|-------|-------------------------|------|-------|
|       | $B$                         | Std. error | Beta       |      |       | Toll                    | VIF  |       |
| 1     | (Constant)                  | .726       | 2.462      |      | .295  | .770                    |      |       |
|       | X1                          | .300       | .065       | .402 | 4,594 | .000                    | .445 | 2.249 |
|       | X2                          | .443       | .067       | .581 | 6.639 | .000                    | .445 | 2.249 |

Dependent variable: Employee performance

Based on Table 10, it can be seen as follows:

- (1) Based on the results of research that has been carried out, compensation has an influence on employee performance with a value of  $t_{\text{count}}(4.594) > t_{\text{table}}(2.014)$  and the resulting significance value of 0.000 is still at 0.05, so the hypothesis in this study is accepted.
- (2) Based on the results of research that has been carried out, the work environment has an influence on employee performance with a value of  $t_{\text{count}}(6.639) > t_{\text{table}}(2.014)$  and the resulting significance value of 0.000 is still at 0.05, so the hypothesis in this study is accepted.

### Simultaneous Test

This test is used to see the effect of the independent variable on the dependent variable simultaneously by comparing the calculated  $F$  with the  $F$ -table (Awang *et al.* [9]). If  $F$ -count  $> F$ -table then  $H_0$  is rejected and  $H_a$  is accepted, meaning that compensation and work environment together affect employee performance. Based on the regression test performed, the calculated  $F$  value is obtained as follows:

**Table 11.**  $F$ -test count

| Model | Sum of squares | df      | Mean square | $F$     | Sig.    |      |
|-------|----------------|---------|-------------|---------|---------|------|
| 1     | Regression     | 689.045 | 2           | 344.522 | 124.404 | .000 |
|       | Residual       | 124.622 | 45          | 2.769   |         |      |
|       | Total          | 813.667 | 47          |         |         |      |

Dependent variable: Employee performance

From Table 11, it is known that the calculated  $F$  is 124.404 with a significance of 0.000.  $F$ -table can be obtained from  $F$  statistical table of 3.20. Thus, it is known that  $F$ -count(124.404)  $> F$ -table(3.20) with sig(0.000)  $< 0.05$ . This means that simultaneously or simultaneously compensation and work environment have an influence on employee performance.

### Coefficient of Determination

The coefficient of determination is the amount of the independent variable's contribution to the dependent variable (Afthanorhan *et al.* [2]). The higher the coefficient of determination,

the higher the ability of the independent variable in explaining the variation of changes in the dependent variable. For more details can be seen in Table 12.

**Table 12.** Coefficient of determination

| Model | R                 | R-square | Adjusted R-square | Std. error | Durbin-Watson |
|-------|-------------------|----------|-------------------|------------|---------------|
| 1     | .920 <sup>a</sup> | .847     | .840              | 1.664      | 1.899         |

<sup>a</sup> Predictors: (Constant), Work environment, Compensation

From Table 12, it can be seen that the *R*-value of 0.920 or 92% means that there is a relationship between compensation and the work environment on employee performance. *R*-square value of 0.847 or 84.7% compensation and work environment can affect employee performance while the remaining 15.3% is influenced by other variables not used in this study.

## 5. Conclusion

Based on the findings, it can be concluded that compensation has an effect on employee performance, so the hypothesis in this study is accepted. The work environment has an influence on employee performance, so the hypothesis in this study is accepted. Compensation and work environment have a simultaneous effect on employee performance, this is based on the results of the *F*-test. The magnitude of the effect of compensation and work environment on employee performance is 84.7% and the remaining 15, 3% is influenced by other variables not examined in this study. This is done through a determination test. Even during the pandemic where there was a reduction in working hours where teachers taught more from home, as well as a changing environment where there was more home environment than school, of course this affected the performance of employees at educational institutions, this is in line with research conducted by Astuti *et al.* [8], Budiansyah and Saudi [10], and Gultom [17]). This study also proves that during a pandemic, employees persist to give their best performance with all limitations.

### Competing Interests

The authors declare that they have no competing interests.

### Authors' Contributions

All the authors contributed significantly in writing this article. The authors read and approved the final manuscript.

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