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Factors affecting employee performance in regionally owned enterprises in Indonesia

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Abstract

This article analyzes the factors that can influence employee performance at Regional Owned Enterprises (ROE), Klaten Regency, Indonesia. The factors tested in this research are the influence of religiosity, organizational culture, internal control, discipline, and incentives on employee performance. This research focuses on all active employees at Klaten Regency Regional Owned Enterprises (ROE). The sample in this study consisted of 110 respondents from various departments and various types of employees and was analyzed using the Partial Least Squares (PLS) program. The results of this research indicate that the religiosity and incentive variables have no impact on employee performance. It can be said that the influence of religiosity will not be able to improve employee performance, and this research found that the problem of religiosity is a personal problem that is not related to work. Meanwhile, incentives are not able to boost employee performance because employees feel satisfied with what they have received. The variables of organizational culture, internal control and discipline, will significantly improve employee performance. So, this research provides implications regarding the importance of emphasizing a good organizational culture by management for all members of the organization as well as continuing to implement a good internal control system and not ignoring employee work discipline.

Keywords: Discipline, Employee performance, Incentives, Internal control, Organizational culture, Religiosity.

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1. Introduction

Every agency certainly expects its employees to work well and productively, but this will not be easily achieved without professional human resource management. Employee performance is one of the factors that can increase productivity. The definition of performance, according to [Bernardin and Russell \[1\]](#) and [Yuliyanti and Istiatin \[2\]](#) is a record of the results obtained from certain job functions or certain activities for a certain time. The performance of an

employee is an individual thing, because each employee has a different level of ability to carry out their duties. Employee performance has a direct impact on the institution's image in the eyes of the public. Employee performance is the most important thing and a separate challenge for agencies in managing human resources, because the success of an agency is based on quality human resources. Performance is a system used to assess and find out whether an employee has carried out his work as a whole, or is a combination of work results and competence, namely how someone achieves it.

There are several factors that can affect performance, namely the characteristics of the situation, how the environment and organization can affect the implementation of performance within the organization, the attitude of fellow workers and superiors towards evaluation, and others. Religion is one of the factors that can affect employee performance. The level of faith or religiosity can be applied to various aspects of human life. The level of religiosity or the level of faith of an employee in a company or agency in accordance with their respective beliefs will have an impact on their attitude towards how they work. This attitude will affect the progress of an institution because of the existence of religious values that have been instilled in individual employees at work.

An organization within an agency also needs to pay attention to a strong organizational culture and be in line with the applicable boundaries [3]. As long as it has a strong corporate culture, it has a good impact and can be implemented properly by members of the organization to facilitate organizational activities. Agency organizations with strong cultures can influence the behavior and effectiveness of employee performance. Employee performance will run in accordance with the culture adopted by the agency. In addition, the application of culture in an agency will also shape the character of its employees by itself in carrying out their duties and achieving the goals of the agency.

According to [Lailatul, et al. \[4\]](#) business competition in the current era is felt to be very tight; therefore, agencies or companies are expected to have good competence in various fields such as operations, finance, service quality, and human resources. Various business units must be able to compete by increasing the quantity and quality of their products in order to survive. One of the ways that a company can run so that all operations carried out can run in accordance with the goals, vision, and mission of the company is by implementing good internal control.

Internal control is formed and influenced by the entity's board of directors, management, and others in order to provide definite assurance about the achievement of company goals and vision and mission in several categories, namely reliable financial reporting, effective and efficient operations, and compliance with applicable regulatory penalties [5]. Internal control consists of procedures and policies established so that management can provide sure assurance that the company can achieve its goals, vision, mission, and goals. Experts interpret that use of internal controls to monitor operational activities within the company [6].

Several factors, including the discipline factor, can influence employee performance. [Irwanto and Febrina \[7\]](#) said that enforcing employee discipline is the main thing for a corporate agency, because discipline will make the work carried out more efficient and effective. If discipline is not heeded, it is possible that the goals, vision, and mission that have been previously set by an agency or company will not be achieved properly.

According to [Bekti, et al. \[8\]](#) there are several factors, namely job satisfaction, stress levels, physical conditions, work, compensation systems, and economic aspects, that can affect employee performance. It can be observed that one of the most important factors in efforts to improve employee performance is a compensation system. One type of reward associated with achievement or employee performance appraisals is an incentive. The agency or company will give a greater incentive if the employee's performance improves. Giving incentives is done to improve employee performance for what has been done by employees. Providing incentives to employees will result in employee morale achieving better performance and providing even greater performance for the company.

The regional government owns all or most of the capital of ROE, a business entity, through separate regional assets designated for BUMD capital participation. Within the regulatory framework, arrangements regarding BUMD have been included in Article 304 and Articles 331 to 343 of the Regional Government Law. More rigid arrangements regarding BUMD governance, starting from establishment, implementation, coaching, and supervision, are further regulated in Government Regulation Number 54 of 2017 concerning regionally owned enterprises. The number of BUMDs experiencing losses also provides an overview of their condition. In 2020, as many as 286 BUMD or 33.72 percent, of the total 848 BUMD recorded by Central Bureau of Statistics (BPS) will have suffered losses. We conducted this research by collecting samples from the Regional Owned Enterprises (ROE) in Klaten Regency, based on this information.

We expect this research to benefit interested parties both theoretically and practically. The theoretical benefit of the results of this research is that it is hoped that it will be able to contribute ideas for broadening insights regarding the concept of human resources and agency/company management, especially matters relating to factors that can influence the improvement of the performance of company employees. We anticipate that the practical benefit of this study lies in its potential to provide solutions to issues concerning the performance of company employees. The results of this study can also be used as a guideline for making policies at the management level in order to maximize employee performance.

2. Theoretical Review

2.1. Path Goal Theory

This theory was put forward by House based on the basic theory of [Robbins \[9\]](#) who argues that human behavior is mostly based on achieving certain goals. Another theory put forward by Georgepoulos is called the Path Goal Theory, which states that performance is a function of the facilitating process and the inhibiting process. The basic principle is that if someone sees that high performance is a path (path), and satisfies certain needs (goals), then he will behave according to that path as a function of the level of needs concerned (facilitating process).

Luthans [10] suggested that the path-goal theory is the result of the leader's actions on subordinates' motivation, performance, and satisfaction. Daft [11] explained that leaders are expected to be able to change their actions to suit conditions and situations, where leaders not only use different leadership styles for different employees but also use different styles for the same employees in different circumstances or situations.

Hughes, et al. [12] put forward a path-goal theory explaining that employees can accept the actions of their superiors and see it as a separate satisfaction, where employees will actively support their superiors as long as employees view their superior's behavior as leading to satisfaction. House [13] identified four leadership styles. First, supportive leadership, showing empathy and sympathy for the needs and welfare of each employee, being friendly and easy to discuss, and treating each employee as an equal person.

Secondly, it involves directive leadership, which involves setting an example for each employee to follow, upholding performance standards, and organizing tasks.

Third, achievement-oriented leadership, motivating every employee to achieve even higher by setting challenging goals, vision, and mission, exemplifying the confidence in the abilities of each employee, and prioritizing perfection.

Fourth, participatory leadership means consulting employees seriously and considering their ideas during the decision-making process.

2.2. Employee Performance

An employee's performance is the outcome of the quantity and quality of work he completes in accordance with his assigned responsibilities [14]. A company or agency must have goals, vision, and mission that must be achieved, in the long and short term. Achieving it requires good and disciplined company or agency performance. Company or agency performance is closely related to employee performance. If employee performance is good, it will have a good impact on company performance.

People often refer to performance as task achievement, with the term itself originating from the activities a worker must perform. Because employee performance is an action carried out by employees in carrying out the work carried out by the company [15].

In addition, Robbins and Judge [16] stated that performance is a measure of an outcome. From the above understanding, it can be concluded that employee performance is the work that has been achieved by each employee so as to provide evidence to employees that employees can be relied upon by the company in achieving the goals, vision, and mission of the company.

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There are several objectives of performance appraisal according to Robbins and Judge [16]. First is to make personnel decisions publicly, so as to provide information relating to making important decisions in terms of promotion, transfer, or termination. Secondly, it is crucial to elucidate the necessary development and training requirements. And the third is to be a criterion for the formalized development and selection program.

As for performance appraisal criteria, according to Soedjono [17] there are six criteria that can be used to measure the performance of individual employees. Firstly, quality means that the results of the work carried out meet the expected goals, vision, and mission and are close to perfect. Secondly, punctuality means being able to complete work within the allotted time and maximizing the time available to do other work. Thirdly, quantity means the amount created or the amount of work that can be completed. Fourthly, effectiveness means maximum utilization of the potential or existing resources of the company to increase profits and reduce losses. The fifth is work commitment, which means the work commitment between employees and their companies and employees' responsibilities to their companies. Last but not least, independence means that one can do work without assistance in order to avoid work results that are not as expected.

Furthermore, according to Simanjuntak [18] there are 3 factors that can affect employee performance in an agency or company, namely:

1. Individual factors, namely skills and abilities in carrying out work. The talent and competence of an employee can be influenced by several things, which can be categorized into 2 groups: work skills and abilities, as well as motivation and work enthusiasm.
2. The management support factor, namely the performance of each employee and the company's performance, is very dependent on the managerial abilities of the leaders, both by building a harmonious and safe work system and industrial relations, as well as by developing the talents and potential of each employee, in addition to providing motivational encouragement to work to maximum for all employees in the company.
3. Organizational support factors, namely, in carrying out their work, employees need organizational motivational support where employees work. This support can be in the form of providing work facilities and infrastructure, a comfortable work environment, easily accessible working conditions, and good organizational forms. Organizing here means providing clarity for each employee regarding the goals that must be achieved and what must be done to achieve these goals. Every employee needs to understand and have clear job descriptions and positions.

2.3. Religiosity

Religiosity comes from the Latin word religion, which means religion, religious soul, and piety. The Big Indonesian Dictionary interprets several related terms, namely: religion, belief, and servitude, to refer to a supernatural power that is considered God as a determinant of human destiny that is religious in nature, related to religion, and in accordance with the

principles of a religion. Mayer, et al. [19] said that religion is a definite set of rules and beliefs to guide humans in acting towards God, others, and themselves. In addition, in the book, religiosity can also be interpreted as knowledge, belief, implementation of *aqidah* worship, and appreciation according to the religion one believes in. Every employees' belief in religious teaching provides a moral and ethical foundation for work activities, ensuring they refrain from actions that could harm others or the company. Everyone who works with discipline, is good at work, and has good competence because of their level of faith or individual religious awareness, because by working, it can be considered worship; therefore, it can also motivate and motivate employees to work, and besides that, they should carry out their work diligently and honestly.

2.4. Organizational Culture

Organizational culture is a set of principles, traditions, attitudes, and values that can influence the behavior and actions of each employee [20]. The existence of organizational culture is important in relation to employee performance, which is supported by Robbins [21] who stated that, in reality, one study of organizational culture says employees in companies or institutions with good culture are more committed to their company or agency than company employees who have a weak culture. There are organizational culture criteria, according to Mckenna [22]. The first is cooperation, namely the ability of an employee to cooperate with others in completing work and tasks that have been entrusted by the company to achieve maximum efficiency. The second is the appearance of employees, which is the impression that arises from one person to another, for example, the appearance and harmony of clothing, and the third is the relationship between people. In this case, it is the belief of each employee of the organization that they are accepted properly and correctly in a company or agency.

In contrast to Tan [23] who argued that organizational culture indicators are divided into five indicators. The first is risk tolerance, namely a level of work that encourages to take risks and be innovative. The second is supervision (control), namely supervision and rules that are directly used to supervise and see employees working. The third is a person's initiative (Individual initiative), namely responsibility, independence, and freedom that belong to an employee. Then the fourth is the pattern of communication, which is a level where organizational communication is limited to formal authority. And the last one is management support, namely, where managers must be able to seek clear communication to support and assist their employees in carrying out their duties.

As for some of the important roles of organizational culture that must be owned by a company, as proposed by Sopiah [24] namely to develop individual and organizational relationships in an agency or company. In addition, to help develop a sense of identity for employees. The next role is to provide behavioral guidelines as a result of establishing behavioral norms. Additionally, it is crucial to work towards maintain the stability of the company as a cohesive social unit.

2.5. Internal Control

Internal control, according to Nainggolan [25] is a series of procedures and rules that are made to provide a definite guarantee that the goals, vision, and mission of the company can be achieved. This statement is supported by Sinambela [26] who says that every company or agency is established in order to achieve predetermined goals. Goals are difficult to achieve, if it's just the founder or leader; they must also require the participation or support of other people, namely employees. Recruiting employees naturally entails assigning them immediate responsibility for any work. Mulyadi [27] stated that it groups internal control procedures into validation or authorization of a transaction which is part of the function carried out with the aim that a transaction, can result in the disbursement of funds that are already known by the authorities. Separation of duties must be carried out in order to prevent the sequence of work from being carried out in one hand only, so as to minimize the possibility of mistakes or errors when carrying out tasks and in designing and using supporting documents. Supporting documents are necessary to ensure daily activities adhere to predetermined procedures.

2.6. Discipline

According to Sinungan [28] discipline is an attitude possessed by a person or group who always acts in order to comply with predetermined rules or decisions. In addition, NitiseMITO [29] explained that discipline is behavior, actions, and attitudes that are the same as the rules of an agency or company, whether written or not. In addition, discipline, according to Gie [30] is an orderly condition when people are members of an organization who obey the rules that have been set beforehand with grace.

Therefore, it can be concluded that employee work discipline is behavior or attitude that shows compliance and loyalty of a person or group of people to the rules previously set by the company or agency, both in writing and not, and is seen in the form of actions or behavior towards a company or institution in order to achieve the goals, vision, and mission that have been set so that it is expected that employee performance will be efficient and effective.

There are 3 forms of discipline that have been put forward by Keith and John [31]. First, progressive discipline, is disciplinary activity often with increasingly severe forms of punishment, with the aim that those who violate it can correct their own mistakes before being given a severe punishment.

Second, preventive discipline, is an activity in the field of human resources to motivate them to comply with regulations, with the main goal of motivating human resources to have sufficient discipline so that the leadership role does not object to supervision and coercion, which can affect the death of creativity and active resource initiatives. human power.

The third type of discipline, known as corrective discipline, takes place following a rule violation. The purpose of this activity is to reduce the number of violations. Examples of this activity can be in the form of certain punishments that can be regarded as disciplinary, for example suspension, warning, or even dismissal.

2.7. Incentive

The definition of incentives, according to [Samsudin \[32\]](#) is the provision of salaries or wages that are not based on the position held but because of work performance that has been achieved. Incentives, namely an award related to the assessment of employee performance in an agency or company, can be in the form of money and other facility allowances provided by the company or agency to employees so that employees have more motivation when working and achieving because they have been able to achieve goals and vision and mission for companies or agencies outside of salary as a form of recognition for contributing and achieving at work.

According to [Hasibuan \[33\]](#) the form of incentives can be categorized into 3 categories, namely:

1. Social incentives, are awards, given to an employee of a company or agency for work achievements that have been achieved, which can be in the form of opportunities and facilities to develop their abilities, for example, attending education, pilgrimage, promotion, and others.
2. Material incentives are awards given by an agency or company to an employee for work performance that has been achieved in the form of goods or money.
3. An agency or company may award non-material incentives to an employee for work performance in the form of trophies, certificates, medals, etc., subject to certain terms and conditions.

3. Hypothesis Development

3.1. *The Effect of Religiosity on Employee Performance*

In work activities, a moral and ethical foundation, derived from religious teachings that each employee believes in, is essential to prevent actions that could harm others or the company. Everyone who works with discipline, is good at work, and has good competence because of their level of faith or religious, because by working, it is considered worship; therefore, it can also motivate and motivate employees to carry out their work diligently and honestly.

Based on the results of research conducted by [Fauzan \[34\]](#) which stated that the research was carried out with the aim of being able to determine the effect of religiosity on the performance of pesantren alumni and non-alumnus employees who work in the Office of the Department of Religion of Bangkalan Regency, it showed that there is a positive influence of religiosity on employee performance. In addition, based on the results of research conducted by [Yusuf \[35\]](#) regarding religiosity and self-adjustment to the performance of employees working in Islamic banking in Balikpapan City, it also showed a positive influence between the religiosity variable and the performance variables he has studied.

Likewise, the results of research that has been carried out by [Rina and Parmin \[36\]](#) concerning the influence of religiosity, professionalism, and human capital on the performance of employees with motivation as an intervening variable indicate that the variable of religiosity has a positive effect on their performance. And based on research conducted by [Karina and Khoirul \[37\]](#) regarding the influence of religiosity on the performance of Muslim employees, it was found that the religiosity variable also proved to have a positive effect on performance variables. The research attempt to re-examine this variable by formulating hypotheses based on previous studies.

H₁: Religiosity has a positive effect on employee performance.

3.2. *The Influence of Organizational Culture on Employee Performance*

The existence of organizational culture is important in relation to employee performance. This is supported by [Robbins \[21\]](#) who states that, in fact, research on organizational culture says that employees in companies or institutions that have a good culture are more committed to the company or agency than employees at companies that have a good culture. weak. Companies or agencies with a good culture will use recruiting efforts and socialization practices to build employee commitment.

Organizational culture is also a guideline for its members, to act subconsciously, which is applied in carrying out work activities in a company or agency. So, it can be said that the relationship between organizational culture and the performance of a company's employees or members is reflected in the company's behavior. When employees carry out actions that are in accordance with the culture of their organization, satisfaction will arise, which is manifested in direct and indirect rewards.

Based on the results of research conducted by [Baba \[38\]](#) which examined the influence of competence, communication, and organizational culture on employee performance, it was found that organizational culture will produce a background related to work methods, behavior, attitudes, views of employees, and the environment towards the company or agency where he works. In addition, [Hartidah and Ludigdo \[39\]](#) conducted research on the effect of organizational culture on auditor performance, and the results of their research indicate that organizational culture has a significant impact on auditor performance.

In addition, based on research that has been carried out by [Bara \[40\]](#) regarding the influence of organizational culture and work environment on the performance of employees, it shows that organizational culture variables have a positive effect on employee performance. Based on the results of previous studies, the researchers re-examined this variable by formulating a hypothesis:

H₂: Organizational culture has a positive effect on employee performance.

3.3. *The Effect of Internal Control on Employee Performance*

Business competition in the current era is felt to be very tight; therefore, agencies or companies are expected to have good competence in various fields such as operations, finance, service quality, and human resources. Various business units must be able to compete by increasing the quantity and quality of their products in order to survive. One of the ways that a

company can run so that all operations carried out can run in accordance with the goals, vision, and mission of the company by implementing good internal controls. Established agencies or companies should have the ability to monitor and manage all operational activities effectively. Especially in terms of employee performance, because employee performance is influenced by various factors, including internal control.

Based on the results of research conducted by Dewi [41] there is evidence that internal control has a positive and significant impact on employee performance. The same thing was also done by Oktarina [42] who revealed that internal control can improve employee performance. Finally, Afrilia [43] also confirmed previous research that internal control can boost the performance of an organization's employees. Drawing from the findings of previous research, this study formulates the following hypothesis:

H₃: Internal control has a positive effect on employee performance

3.4. The Effect of Discipline on Employee Performance

Several factors, including the discipline factor, can influence employee performance. Enforcement of employee discipline is something that is important for an agency or company, because discipline will make the work carried out more efficient and effective. If discipline is not heeded, it is possible that the goals, vision, and mission that have been previously set by the agency or company will not be achieved properly.

Based on the results of research that has been carried out by Irwanto and Febrina [7] concerning the effect of motivation and discipline on the performance of employees, which showed that motivation and discipline have a positive effect on employee performance. In addition, the results of research conducted by Taufiek and Sanjaya [44] regarding the effect of work discipline and work motivation on employee performance showed that there is a positive influence between work discipline variables and employee performance. Based on the results of previous research, the current study aims to re-examine this variable by formulating the following hypothesis:

H₄: Discipline has a positive effect on employee performance.

3.5. Effect of Incentives on Employee Performance

The incentive factor is one way that employee performance can be influenced. Incentives, namely an award related to the assessment of employee performance in an agency or company, can be in the form of money and other facility allowances provided by the company or agency to employees so that employees have more motivation when working and achieving because they have been able to achieve goals and vision for the mission of the company or agency outside of salary as a form of recognition and appreciation for contributing and achieving at work.

Based on the results of research conducted by Alamsyah [45] and Mustofa [46] concerning the effect of incentives on employee performance, there is a positive influence between incentive variables and employee performance. Based on the results of previous studies, the researchers re-examined this variable by formulating a hypothesis:

H₅: Incentives have a positive effect on employee performance.

4. Research Methods

4.1. Type of Research and Description of the Research Population (Object)

According to Sugiyono [47] a population is a collection of objects or events that have the same characteristics and have certain characteristics and qualities that are determined by researchers to be understood and studied, and then conclusions are drawn to conduct research. The population for this study is all employees who work in the Klaten Regency Regional Owned Enterprises.

4.2. Sampling Technique

The sample, according to Sugiyono [47] is part of the number and criteria of that population. The technique to be used for sampling is probability sampling; simple random sampling, namely equal opportunities given to the study population, namely all employees of the Klaten Regency Regional Owned Enterprises (BUMD), as a sample without regard to certain strata. Therefore, this study requires a minimum of 110 samples.

4.3. Data Collection Technique

In this study, the method to be used in data collection techniques is the survey method, in which researchers will distribute questionnaires or questionnaires related to the variables to be studied. Before the questionnaire is distributed, it is necessary to ensure that the questionnaire can be understood by the respondent, which will make it easier for the respondent to answer. The questionnaire used in this data collection technique was created and distributed online via the Google form and in person at the Klaten Regency Regional Owned Enterprise (BUMD) agency or company while still adhering to health protocols during the pandemic. The questionnaire contains a list of questions related to the variables to be studied. The questions are taken from some research literature that has been researched and tested with other developments by several previous researchers.

The data in this study were measured using the Likert scale model. We use this model to gauge respondents' opinions, perceptions, and attitudes towards a given topic, offering alternative responses such as (1), disagree with score (2), disagree with score (3), agree with score (4), and strongly agree with score (5). In the questionnaire that will be distributed to respondents, instructions for filling it out will also be provided so that it is easy for respondents to answer questions related to the variables to be studied.

4.4. Variables and Operational Definitions of Variables

In this study, there are two variables, namely the dependent and independent variables. The Klaten Regency Regional Owned Enterprise (BUMD) company's employee performance serves as the dependent variable. The independent variables used are religiosity, organizational culture, internal control, discipline, and incentives.

First, according to [Mangkunegara \[14\]](#) performance is the result of work in quantity and quality that has been achieved by an employee in completing his duties in accordance with the responsibilities entrusted to him.

Second, Mayer said that religion is a set of rules and beliefs that are certain to guide humans in acting towards God, others, and themselves. In addition, in the book, religiosity can also be interpreted as knowledge, belief, implementation of aqidah worship, and appreciation according to the religion one believes in.

Third According to [Schein \[48\]](#) organizational culture is a pattern of basic assumptions that are created, discovered, or developed by a particular group with the aim that the organization can learn to overcome problems that arise due to external adaptation and internal integration that has been going well enough, so that new members need to be given an understanding of how the right way to understand, think, and feel related to these problems. The organizational culture itself is formed by a group of organizations or corporate agencies to move forward and overcome challenges in the future.

Fourth, internal control according to [Nainggolan \[25\]](#) is a series of procedures and rules that are formed to provide definite guarantees for achieving the goals, vision, and mission of the company.

Fifth discipline according to [Gie \[30\]](#) is an orderly condition when people are members of an organization or company agency that obey the rules that have been set beforehand with an open heart.

Sixth According to [Wongso and Hartanto \[49\]](#) incentives are an indicator or remuneration that does not remain dependent on work performance that has been achieved by employees in their performance for companies or agencies.

4.5. Data Analysis Technique

In this study, using a statistical test technique that can handle several explanatory variables and several response variables at once, Partial Least Squares (PLS) is used as an analytical tool for testing data. Partial Least Square (PLS) has several advantages, including: 1) In PLS, the implementation of statistical calculations is simpler, there is also an arrow scheme that can be used for PLS algorithm calculations, 2) The PLS model analysis covers both practical and theoretical approaches and is more flexible, 3) this simplifies and speeds up computer performance in providing analysis results. PLS carries out several stages of analysis, namely validity analysis, reliability analysis, R-Square test analysis, and hypothesis testing analysis.

4.6. Validity Test

The validity test, according to [Sugiyono \[47\]](#) is a test to determine whether or not the degree is right between the actual data on the object and the data collected by the researcher. The validity test's purpose is to test the instrument's accuracy when measuring the variables in the study purpose of the validity test is to use it to test the accuracy of the instrument when measuring the variables in the study. The instrument can be said to be valid if the value of $r_{count} > r_{table}$.

4.7. Reliability Test

Reliability test is a test used to show the extent to which an instrument can provide consistent measurement results if measurements are carried out repeatedly. In addition, the reliability test can also show the level of accuracy and consistency of the gauge. We can consider measurements reliable if we can trust them. According to [Jogiyanto \[50\]](#) for measurements to be reliable, measurement results must be consistent and accurate. [Latan \[51\]](#) said a variable can be said to be reliable if it has a Cronbach's Alpha value and Composite Reliability > 0.7 .

4.8. Descriptive Statistics

Descriptive statistical analysis is an analysis that is useful for testing the variables in this study, namely religiosity, organizational culture, internal control, discipline, and incentives. According to [Ghozali \[52\]](#) descriptive statistics provide an overview of data that can be seen from the average value, standard deviation, maximum value, minimum value, and variance.

4.9. Coefficient of Determination (R-Square)

[Ghozali \[52\]](#) explains that the coefficient of determination is used to measure the extent to which a model's ability to explain changes or variations in the dependent variable is assessed. The value of the coefficient of determination lies between 0 and 1, and the closer it is to 1, the greater the contribution of the independent variable to the dependent variable.

4.10. Hypothesis Testing

To test the hypothesis in this study using multiple linear regression analysis with the help of the smartPLS3.0 M3 program analysis tool. We conducted tests on five hypotheses using the path coefficient as indicators. A positive original sample estimate coefficient indicates a positive relationship. Vice versa, if the original sample estimate coefficient is negative, then there is a negative relationship. Researchers must be able to compare the level of significance used with the P-value in order to find out whether or not there is an influence between variables. The significance level serves a gauge of hypothesis's acceptance or support. In this study, we used a significance level $\alpha = 5\%$. The research hypothesis can be supported if the P-value < 0.05 . On the other hand, the research hypothesis is not supported if the P-value is > 0.05 .

5. Analysis and Discussion

5.1. Validity Test

This study conducted a validity test to assess the convergence validity, utilizing the AVE value and the loading value as metrics. If the AVE value and the loading value are above 0.5, then the variable can be said to be valid. The data obtained from the results of the answers to the questionnaires that have been filled out by the respondents, was processed using Partial Least Squares (PLS). Table 1 presents the results of the calculations.

Table 1.
Result of AVE value and loading value.

Variable	Question number	Loading	AVE value
Religiosity	RE1	0.653	0.503
	RE2	0.727	
	RE3	0.726	
	RE4	0.736	
	RE5	0.747	
	RE6	0.627	
	RE7	0.739	
Organizational culture	BO1	0.758	0.506
	BO2	0.851	
	BO3	0.799	
	BO4	0.792	
	BO5	0.619	
	BO6	0.564	
	BO7	0.524	
Internal control	PI 1	0.820	0.695
	PI 2	0.847	
	PI 3	0.866	
	PI 4	0.841	
	PI 5	0.848	
	PI 6	0.776	
Discipline	DI 1	0.766	0.604
	DI 2	0.833	
	DI 3	0.845	
	DI 4	0.789	
	DI 5	0.692	
	DI 6	0.742	
	DI 7	0.762	
Incentive	IN 1	0.800	0.690
	IN 2	0.865	
	IN 3	0.852	
	IN 4	0.897	
	IN 5	0.756	
	IN 6	0.804	
Employee performance	KI 1	0.672	0.633
	KI 2	0.783	
	KI 3	0.749	
	KI 4	0.850	
	KI 5	0.820	
	KI 6	0.823	
	KI 7	0.777	
	KI 8	0.831	
	KI 9	0.865	
	KI 10	0.766	

Based on Table 1, it shows that all AVE values and loading and values for each variable have a value of > 0.5 . So based on the results table, it can be concluded that the research that has been carried out has fulfilled the convergence validity test, so the variable can be said to be valid.

5.2. Reliability Test

In this study, we tested reliability using Cronbach's alpha and composite reliability. If during the reliability test the value of Cronbach's alpha and composite reliability is greater than 0.7, then the variables used can be said to be reliable. Table 2 displays the results of Cronbach's alpha calculations and composite validity.

Table 2.

Results of Cronbach's alpha value and composite reliability.

Variable	Cronbach's alpha	Composite reliability
Religiosity	0.835	0.876
Organizational culture	0.832	0.874
Internal control	0.912	0.932
Discipline	0.890	0.914
Incentive	0.909	0.930
Employee performance	0.935	0.945

Based on Table 2, it shows that the Cronbach's alpha and Composite Reliability values for each variable have results > 0.7, which proves that the variables used in this research are reliable.

5.3. Descriptive Statistics

Descriptive statistics are used to describe the characteristics of each variable in this research. The analytical tools used are average value, maximum value, minimum value, and standard deviation. Descriptive statistics describe data in a way that is clearer and easier to understand. Table 3 displays the results of the descriptive analysis test in this study.

Table 3.

Descriptive statistical test results.

Variable	N	Minimum	Maximum	Mean	Std. deviation
Religiosity	110	25	35	31	2.742
Organizational culture	110	25	35	31	2.742
Internal control	110	22	30	26	2.520
Discipline	110	25	35	31	2.936
Incentive	110	16	30	26	2.898
Employee performance	110	36	50	44	4.200

Source: Data processing results, 2020.

Based on Table 3, it shows that the religiosity variable of 110 respondents has a minimum score or lowest score of 25, a maximum score or highest score of 35, an average or mean of 31, and a standard deviation of 2.742. So, it can be concluded that the level of faith or religiosity of employees when working for a Regional Owned Company (BUMD) in Klaten Regency is good.

Then, for the organizational culture variable, the 110 respondents had a minimum score or lowest score of 25, a maximum score or highest score of 35, an average or mean of 31, and a standard deviation of 2.742. So, it can be concluded that the application of organizational culture to employees of Klaten Regency Regional Owned Enterprises (BUMD) is good.

Furthermore, for internal control variables, 110 respondents have a minimum score or lowest score of 22, maximum score or highest score of 30, an average or mean of 26, and a standard deviation of 2.520. Therefore, we can conclude that the Klaten Regency Regional Owned Company (BUMD) employees maintain good internal control.

Then for the disciplinary variable, 110 respondents had a minimum score or lowest score of 25, maximum score or highest score of 35, an average, or mean of 31, and a standard deviation of 2.936. So, it can be concluded that the discipline attitude of employees when working for a Regional Owned Company (BUMD) in Klaten Regency is good.

Furthermore, for the incentive variable, 110 respondents had a minimum score or lowest score of 16, maximum score or highest score of 30, an average or mean of 26, and a standard deviation of 2.898. Therefore, we can conclude that providing incentives to employees of Klaten Regency Regional Owned Enterprises (BUMD) is good.

Finally, for the employee performance variable, 110 respondents had a minimum score or lowest score of 36, a maximum score or highest score of 50, an average or mean of 44, and a standard deviation of 4,200. So, it can be concluded that with good religiosity, organizational culture, internal control, discipline, and incentives, it will have a good impact on employee performance at the Klaten Regency Regional Owned Enterprises (BUMD) companies.

5.4. Coefficient of Determination (R-Square)

In this study, the coefficient of determination test, or the R-Square test, was used to measure the ability of the research model to explain the dependent variable. The results of the test for the coefficient of determination, or R-Square, can be seen in Table 4.

Table 4.
R-square test results.

Variable	R square	R square adjusted
Employee performance	0.643	0.626

Based on [Table 4](#), it shows that the test results for the coefficient of determination (Adjusted R-Square) are 0.626, meaning it can be concluded that the amount of variation in the independent variables that influence the research is 62.6% and the remaining 37.4% is influenced by other variables outside of this research.

5.5. Hypothesis Testing

Hypothesis testing is carried out to test whether the hypothesis in the research is proven or not. The results of hypothesis testing in this study can be seen from [Table 5](#).

Table 5.
Path coefficients result.

Variable	Original sample	Sig.	Result
Religiosity towards employee performance	0.123	0.068	Rejected
Organizational culture towards employee performance	0.118	0.038	Accepted
Internal control towards employee performance	0.364	0.003	Accepted
Discipline towards employee performance	0.364	0.000	Accepted
Incentive towards employee performance	0.054	0.602	Rejected

Based on [Table 5](#), we can see that by looking at the results the original sample used to show the coefficient of influence between variables. If the results of the original sample values obtained are positive, then it can be said that there is a positive relationship between variables. On the contrary, if the results of the original sample values are negative, then it can be said that there is a negative relationship between variables. By comparing the p-value with the significance level of 0.05 in this study, one can determine the level of significance of the relationship between the variables.

6. Discussion

6.1. The Effect of Religiosity on Employee Performance

Based on the results of the hypothesis test in [Table 5](#), this study found that the religiosity variable did not have a significant effect on employee performance at the Klaten Regency Regional-Owned Public Company (BUMD). It can be seen from the results of the path coefficients that the religiosity variable yields a positive value of 0.123, and with a P-value/significance of 0.068, which is greater than 0.05, it can be concluded that the religiosity variable does not have a significant effect on employee performance in Regional-Owned Enterprises (BUMD) Klaten Regency, so that the first hypothesis in this study cannot be supported.

The results of this study contradict the results of research that has been carried out by [Fauzan \[34\]](#) which states that the research was carried out with the aim of being able to determine the effect of religiosity on the performance of alumni and non-alumnus of Islamic boarding schools who work in the office of the Department of Religion of Bangkalan Regency, which shows a significant influence of religiosity on employee performance. In addition, based on the results of research conducted by [Yusuf \[35\]](#) regarding religiosity and self-adjustment to the performance of employees working in Islamic banking in Balikpapan City, it also resulted in a significant influence between religiosity variables and performance variables.

The majority of companies actually have the potential to increase the level of religion or religiosity of employees within the scope of the company. However, the research results state the fact that the level of religiosity does not affect employee performance. There are several reasons that might be able to explain the results of this study, including the level of religiosity for each employee is different, and the minority of respondents is less able to show a good level of religion. Furthermore, a good religious level cannot ensure that an employee has good performance when working for the company.

According to [Sadida \[53\]](#) in several corporate agencies, it is shown that there are employees who have a good religious level, but the resulting performance is also unsatisfactory. This may also be influenced by several factors, for example, there is very little skill and insight related to the responsibilities of the work being carried out, and the limited ability of each employee to maximize work performance. It is also undeniable that in some companies there are still very few sharia-based regulations, and employees comply with them only because they want to serve the company. Employees may experience this as a result of self-awareness and sincerity, leading them to elevate their level of religion or religiosity to enhance their self-worth and strengthen their connection to their creator. Therefore, there are several samples used in this study that cannot support the hypothesis of the religiosity variable on employee performance.

6.2. The Effect of Organizational Culture on Employee Performance

Based on the results of the hypothesis test in [Table 5](#), this study found that the organizational culture variable had a significant effect on the performance of employees in companies in the Klaten Regency Regional Owned Enterprises (BUMD). It can be seen from the results of the path coefficients of the organizational culture variable that it produces a positive value of 0.118, and with a P-value/significance of 0.038, which is less than 0.05, it can be concluded that the

organizational culture variable has a significant effect on employee performance in companies in the Regional Owned Enterprises (BUMD) Klaten Regency, so that the second hypothesis in this study is supported.

The results of this study are in accordance with the results of research that has been carried out by [Baba \[38\]](#) which examined the influence of competence, communication, and organizational culture on employee performance at PT. Semen BosowaMaros showed that organizational culture will produce a background related to work methods, behavior, attitudes, employee views, and the environment towards the company or agency where he works. In addition, [Hartidah and Ludigdo \[39\]](#) research regarding the effect of organizational culture on auditor performance and indicates that organizational culture has a significant impact on auditor performance.

The existence of organizational culture is important in relation to employee performance, which is supported by [Robbins \[21\]](#) who stated that in reality, according to one of the studies of organizational culture, employees in companies or institutions with good organizational culture are more committed to the company than employees of companies that have bad culture. Companies or agencies with a good culture will use recruiting efforts and outreach practices to build employee commitment. Therefore, organizational culture has a significant effect on employee performance in companies in Regional Owned Enterprises (BUMD) of Klaten Regency.

6.3. The Effect of Internal Control on Employee Performance

Based on the results of the hypothesis test in [Table 5](#), in this study, the results showed that the internal control variable had a significant effect on the performance of employees in companies in the Klaten Regency Regional Owned Enterprises (BUMD). It can be seen from the results of the path coefficients of the internal control variable that it produces a positive value of 0.364 and with a P-value or significance of 0.003, which is less than 0.05, it can be concluded that the internal control variable has a significant effect on employee performance in companies in Regional Owned Enterprises (BUMD) Klaten Regency, so that the third hypothesis in this study is supported.

The results of this study are in accordance with the results of research that was carried out by [Dewi \[41\]](#) proved that leadership style and internal control have a significant effect on employee performance. Theoretically, tests of leadership style and internal control demonstrate a significant influence on employee performance at Yogyakarta gas stations. In addition, according to the results of research conducted by [Oktarina \[42\]](#) on the performance of employees in Tanjungpinang and Bintan, there were five components of internal control, namely risk assessment, control environment, information and communication, supervision, and control activities, that had a significant effect on performance of employees in the finance department of Tanjungpinang and Bintan Hospitals.

Companies in the Klaten Regency Regional Owned Enterprises (BUMD) are good at carrying out their internal controls, because internal control according to [Nainggolan \[25\]](#) is one of the ways that companies can do so that all company operations can run according to the company's goals and vision, and mission. Therefore, internal control has a significant effect on employee performance at the Klaten Regency Regional Owned Company (BUMD).

6.4. The Effect of Discipline on Employee Performance

Based on the results of the hypothesis test in [Table 5](#), this research found that the discipline variable has a significant effect on employee performance in Klaten Regency Regional Owned Enterprises. This can be seen from the results of the path coefficient for the discipline variable, which produces a positive value of 0.364, and with a significance of 0.000, which means less than 0.05.

The results of this research support the results of research conducted by [Irwanto and Febrina \[7\]](#) and [Taufiek and Sanjaya \[44\]](#) which showed that there was a significant positive influence between work discipline variables and employee performance.

[Sinungan \[28\]](#) revealed his research that applying one's own discipline will make the work done more effective and efficient. If discipline is not heeded, it is possible that the company's goals and vision and mission that have been previously set by the agency or company will not be achieved properly. Therefore, we can conclude that high discipline factors have increased employee performance.

6.5. Effect of Incentives on Employee Performance

According to the hypothesis tests result in [Table 5](#), this study found that the incentive variable had no effect on employee performance in Klaten Regency Regional Owned Enterprises. It can be seen from the results that the path coefficient for the incentive variable produces a positive value of 0.054 with a significance of 0.602 or greater than 0.05.

The results of this research are not in accordance with the results of research conducted by [Alamsyah \[45\]](#) which proves that incentives can influence employee performance, as well as the results of research conducted by [Harli Yoga, et al. \[54\]](#) who examined the effect of incentives on performance.

In general, incentives, both non-material and material, can motivate employees to improve their performance. However, the results of this research actually show that incentives have no effect on employee performance at Klaten Regency Regional Owned Enterprises. According to [Sadida \[53\]](#) there are several reasons that can be used as an explanation for this research. One reason is that employees typically receive a significant number of incentives. In addition, the majority of companies implement regulations that provide inappropriate incentives, causing the incentives given to employees to be uneven and not fully able to influence employee performance. Another possibility is that employees at work pay less attention to bonuses or incentives. This can be seen from several results of respondents' questionnaire answers, which explain that they feel that the company and office where they work have not provided incentives such as job guarantees, awards, and so on properly.

7. Conclusions and Recommendations

7.1. Conclusion

From the variables measured in this study, it is proven that only organizational culture, internal control, and disciplinary factors have a large impact on the performance of BUMD employees in Klaten Regency. The organizational culture that has been instilled by the company from an early age is good, so the performance results of the employees in it will also be good, and vice versa. If the organizational culture instilled by the company is bad, then the performance results of the employees in it will also be bad.

Likewise with internal control factors. If the company's internal control is good, then the performance of the employees of the Klaten Regency Regional Owned Enterprise (BUMD) will also increase, and vice versa, if the company's oversight is bad, the performance of the employees will also be bad. Besides that, the discipline factor also plays a very important role in employee performance. If the disciplinary attitude of each employee is good, the employee's performance can increase, and vice versa, if the employee's disciplinary attitude is bad, then the employee's performance will decrease.

Unlike the three variables mentioned above, the religiosity and incentive variables and demonstrate no influence on employee performance. This proves that religiosity is a personal matter for a person and is not related to the work ethic of employees. Besides that, the incentives received by employees can be too small or vice versa, so there is no effect on employee performance.

7.2. Limitations

In this study, there were limitations that the researchers found that could affect the results of the study, namely when the distribution of the questionnaires was not optimal, because it coincided with the COVID-19 pandemic, which caused the distribution of the questionnaires to be uneven.

7.3. Suggestion

From the description of the limitations that already exist in the study, the researcher can provide suggestions that will later be used as a reference for further researchers, namely that future researchers are expected to be able to add and develop other independent variables that are more in line with the conditions of the company where the research is conducted.

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