

ABSTRACT

Artha Muliani, 2018, Analysis of the Effect of Compensation Allowances on Employee Performance PT. Semen Bosowa Maros, Thesis Management Study Program, Faculty of Economics and Business, Muhammadiyah University of Makassar. Supervised by Advisor I Muhidin Daweng and Advisor II Aulia.

This study aims to determine whether there is a significant positive effect on the provision of compensation compensation for the performance of employees of PT. Semen Bosowa Maros. In this study there are two variables, namely Compensation Allowance as an Independent variable and Employee Performance as a Dependent variable. The population of this study were 50 employees of the HR & GA department and then drawn a sample of 33 people in this study. Data collection was carried out using observation, literature research and questionnaires. Data analysis was performed using simple linear regression analysis techniques and data quality testing.

Based on the results of the study, obtained the results of a simple linear regression that shows the equation $Y = -3.033 + 1,077 X$ and Based on the test results of the determination coefficient analysis the effect of compensation compensation on employee performance is $r = 0.939$. The coefficient of determination (r^2) this factor has a value of 0.877 or 87.7%, the remaining 12.3% is influenced by other variables not included in this research model. This is proven by statistical tests showing that the value of t count = 15.164 is greater than t table = 0.3440. From the results of the calculations obtained it is known that the compensation compensation variable has a significant positive effect on employee performance and the results of the hypothesis can be accepted.

Keywords: Compensation, Benefits, Employee Performance