

The Effect of Public Service and Financial Compensation and Professionalism on Employee Performance with Job Satisfaction as An Intervening Variable at Muara Wahau District Office

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ABSTRACT

Purpose: The Influence of Public Service and Financial Compensation and Professionalism on Employee Performance with Job Satisfaction as an Intervening Variable.

Design/methodology/approach: The research method uses quantitative research with analysis tools using path analysis, with 27 respondents, this research sample was obtained using the saturated sampling technique because the population is limited. Data collection carried out was field research (surveys and questionnaires) and literature.

Findings: Service motivation has no significant effect on employee job satisfaction Financial compensation has a significant effect on job satisfaction, professionalism has a significant effect on job satisfaction, Job satisfaction has a significant effect on employee performance, Service motivation has no significant effect on employee performance, Financial compensation has a significant effect on employee performance, Professionalism has a significant effect on employee performance, Public service motivation has no significant effect on employee performance through job satisfaction, Financial compensation has a significant effect on employee performance through job satisfaction, Professionalism has a significant effect on employee performance through job satisfaction

Research limitations/implications: Time of research

Originality/value: The originality of this study is based on several previous studies that have relatively similar characteristics in terms of research themes, although different in terms of subject criteria, number, and position of research variables or analysis methods used

Paper type: Research paper

Keyword: Public Service, Financial Compensation, Professionalism, Performance and Job Satisfaction

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I. INTRODUCTION

1. Background

The dominant position and role of employees in providing services to the community, of course this requires that every civil servant must have high work motivation, be skilled, have good expertise and attitude, have work motivation and be able to carry out the mission, vision, carry out organizational tasks and functions and carry out all operational activities of the organization that are their responsibility well, all of this is intended so that employees can provide optimal service to the community so that the role of employees in carrying out tasks and in providing services to the community can be carried out properly (Hayat, 2017). Public sector employees place a higher value on helping others, serving the community and the public interest, and doing work that is beneficial to the community (Febrianti, 2023)

In addition to public service motivation, professionalism affects employee performance and job satisfaction. The attitudes and actions of the apparatus in carrying out government activities and services are always based on the knowledge and values of the apparatus profession that prioritizes the public interest. (Siagian, 2018). Ability and expertise in carrying out tasks so that they can be carried out with high quality, on time, carefully and with procedures that have been set by the company. Professionalism indicates a condition where an employee or auditor has the same values and goals as the work or profession of auditor that he is doing, is involved in achieving the goals of the auditor profession and intends to maintain membership in the auditor professional association so that this provides satisfaction for employees (Weni, Niati et al., 2024). (Rika Widianita, 2023) states that job satisfaction is a pleasant or unpleasant emotional state where employees view their work. Job satisfaction reflects a person's feelings towards their work. If employees are satisfied, it will be seen in the employee's positive attitude towards their work in order to improve their work performance. Job satisfaction is a predictor of performance, because job satisfaction has a moderate correlation with performance. The high and low levels of employee job satisfaction will affect performance. This is based on research conducted by (Lesmana et al., 2020) the results of the study found that employee job satisfaction affects employee performance. There are several factors that influence job satisfaction and performance of government employees, one of which is the focus of this study is public service motivation. Public service motivation greatly influences employee performance in devoting themselves to the community because one form or typical part of public service motivation is to encourage a worker (employee) to prioritize the interests of the organization, and contribute their devotion to the welfare of the organization and society. Public service motivation (MPP) is a form of encouragement possessed by bureaucrats to serve the community by having beliefs, values, and attitudes that go beyond personal interests for the benefit of the organization. For an organization, it is necessary to implement a strategy that is in accordance with the circumstances and constraints faced in order to be able to improve its performance and quality of service.

The Sub-district Office in Muara Wahau requires an effort to improve the quality of service to be better than what has been provided so far, namely by providing services according to the demands and expectations of the community. Without efficient and effective direction and change in its efforts to improve the quality of public service, the services of the Muara Wahau Sub-district Government Agency will be static, not developing in the sense of being unable to adapt to current conditions. Based on the results of the explanation above, it is very important for government agencies to develop a conducive working atmosphere, especially to support close relationships between superiors and subordinates, because these relationships can motivate employees in providing public services so as to produce better performance. Increasing employee motivation in providing public services to strengthen their role as civil servants is very necessary. Because success in achieving this will lead to increased employee performance. The importance of creating and maintaining employee performance at an optimal level can be influenced by job satisfaction (Weni, Niati et al., 2024)

Motivation Problems in ASN employees in Muara Wahau District found several phenomena that can be used as a reference for conducting this research. Employee work motivation that is not yet optimal includes the lack of employee responsibility in working so that work is less effective and efficient as expected, the presence of employee work enthusiasm in working which is indicated by the still high frequency of employee absences and employees who are absent without providing information, permission more than the specified time and the presence of employees who violate the provisions of working hours, such as employees who are not yet at their workplace while still working hours. For example, there are employees who ask for permission to go out during working hours, are in the canteen during working hours.

One way to motivate ASN at the Muara Wahau District Office is by providing training and development so that they can be more stable because if ASN has stable performance, of course they will provide the best service to the community. The current government work structure in Indonesia is not too oriented towards the performance and quality of existing resources, resulting in a low level of public satisfaction with existing public services. There are several problems in public services that occur in Indonesia, one of which is the low quality of public services. Service quality is the front line in bureaucracy, therefore improvements in service in the reform era are highly expected by the public, but in reality at this time the reform in public service has not changed significantly even though there are several service innovations programmed by the government but have not been able to run according to expectations.

In the implementation of public services, one of the factors that plays a very important role in street level bureaucracy is human resources, human resources are needed who are able to understand their duties and responsibilities as a whole in order to achieve the goals of the organization that have been set. The concept of public service motivation is as mentioned above about the concept of motivation, namely the drive within a person to work while public service motivation or what is known as Public Service Motivation focuses on how an employee/servant in a public organization is involved in behavior that is consistent with the orientation of excellent service and to the public (people) and is willing to serve the welfare of the organization and society.

Increasing motivation can also be done by providing compensation, compensation is divided into two, namely non-financial and financial. Compensation is a form of appreciation or reward given by a company to its

employees, either in the form of finance or goods and services so that employees feel appreciated in their work (Rika Widianita, 2023).

Compensation is generally aimed at the interests of the company, employees, society, and even the government. The compensation system should satisfy employee needs. Financial compensation consists of employee payments in the form of salaries and incentives. Seeing the existing phenomenon, the author is interested in conducting a study entitled "The Influence of Public Service and Financial Compensation and Professionalism on Performance with Employee Job Satisfaction as an Intervening Variable at the Muara Wahau District Office".

B. Literature review

1. Public Service Motivation

According to (Malayu S.P. Hasibuan, 2019) defines motivation as a process that explains the intensity, direction and persistence of an individual to achieve their goals. And an expert in the behaviorism school, namely (Stephen P and Judge, 2019) gives an example of the definition of motivation as follows: "if you want people to be productive and active in various ways, the important thing is to analyze the contingencies of reinforcement, not the need to be satisfied". In motivating employees, leaders in addition to having to pay attention to and consider qualitatively their abilities and psychic potential so that they can be contributed as much as possible to the success of the organization, also need to pay attention to and consider what the needs of the employees are.

2. Financial Compensation

According to (Yoyo, 2018) Financial compensation consists of the payment received by a person in the form of wages, salaries, commissions, and bonuses. Indirect financial compensation (allowances) includes all financial rewards that are not included in direct financial compensation. This type of compensation includes various rewards that are usually received indirectly by employees. Fairness, appropriateness, and the amount of compensation that applies to a company will attract the interest of many potential workers to join or work for the company concerned. In contrast to companies that provide small and inappropriate compensation, of course, there will be few potential workers interested in it. Compensation is divided into direct financial compensation and indirect financial compensation. Direct financial compensation consists of pay received by someone in the form of salary, wages, bonuses, or commissions.

Indirect financial compensation, which is given in the form of allowances, includes all financial rewards that are not included in direct financial compensation such as labor insurance programs (Jamsostek), social assistance, payment of medical expenses (medical treatment), and leave. (Yoyo, 2018)

3. Professionalism

One of the main requirements that an auditor must have in carrying out his duties is to maintain a professional attitude. According to (Sedarmayanti, 2018) "Professionalism is a pillar that will position the bureaucracy as an effective machine for the government and as a parameter of the ability of the apparatus to work well". In the dictionary of foreign loanwords in Indonesian as quoted by Kartono in (Setiawan, 2020) the definition of professionalism is "quality, quality, and behavior that are characteristics of a profession or characteristics of a professional person" (Sinambella, 2019) said that auditor professionalism refers to professional abilities and behavior. Ability is defined as the knowledge possessed by a person, ability here includes technological ability, technical ability and adaptability that allows the auditor's professional behavior to include job adaptation even though it is not in accordance with the knowledge held.

From the definition above, it can be concluded that professionalism is a professional work attitude which is none other than employee behavior that refers to skills, expertise, and discipline.

4. Performance

Performance is what employees do and do not do. Determination of employee performance indicators in the SKP is ideally an indicator based on the division of the workload to each employee in the sub-section or sub-field in the organization. The employee performance indicators must refer to what is the target achievement of the performance indicators of the sub-section or sub-field of the organization. Likewise, the performance indicators of sub-sections/sub-fields must refer to the target achievement of the performance indicators of the section/field and finally refer to the achievement of the performance target of the organization

Performance is the result of work that can be achieved by a person or group of people in an organization. In accordance with the authority and responsibility of each, in order to achieve the goals of the organization concerned legally, not violating the law and in accordance with morals and ethics. (Hasrudy Tanjung, 2018)

5. Job Satisfaction

According to (Sinambella, 2019) Employee job satisfaction is a leader of an organization who observes a phenomenon in employee job satisfaction that is closely related to employee performance, a person who has high

H7: There is a significant influence of the professionalism variable (X3) on employee performance (Y) at the Muara Wahau Sub-district Office.

H8: There is a significant influence of the public service motivation variable (X1) on performance (Y) through employee job satisfaction (Z) at the Muara Wahau Sub-district Office.

H9: There is a significant influence of the Financial compensation variable (X2) on Performance (y) through Employee job satisfaction (z)

H10: There is a significant influence of Professionalism on performance through employee job satisfaction at the Muara Wahau Sub-district Office performance through employee job satisfaction at the Muara Wahau Sub-district Office.

II. METHODS

A. Type Of Research

1. Descriptive Statistical Analysis

According to (Sugiyono, 2019) states that the descriptive method is "a method used to describe or analyze a research result but is not used to make broader conclusions". This type of research is a descriptive analysis used to describe the results of data tabulation such as descriptions of respondent characteristics and descriptions of the results of the analysis. Descriptive statistics are statistics used to analyze data by describing or depicting the data that has been collected as it is without intending to make conclusions that apply to the public or generalization.

2. Instrument Feasibility Test

a. Reliability Test

To carry out the measurement of a questionnaire, it can be done through an indicator in the reliability test called Cronbach Alpha, if the value of Cronbach Alpha > 0.6 then it can be said that the instrument that has been used is trustworthy or reliable (Latan, 2018)

b. Validity Test

The validity of a questionnaire is measured by a validity test. A questionnaire is said to be valid if it has a significant value below 0.05, so that it is able to explain something measured in the questionnaire in question (Ghozali, Imam, 2021)

3. Multiple Linear Regression Analysis

Multiple linear regression analysis aims to measure the effect of independent variables on dependent variables. In addition, this analysis also assesses the strength of the relationship between several variables (Ghozali, 2015) The regression formula that can be formulated is:

$$Z = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e_1^{1)}$$

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 Z + e_2^{2)}$$

Description:

Y = Employee Performance

X1 = Public Service Motivation

X2 = Financial Compensation

X3 = Professionalism

Z = Job Satisfaction

β_1 -4 = Regression Coefficient

e = Prediction Error

4. Classical Assumption Test

1) Normality Test

This test is intended to see whether the data population in the regression model has a normal distribution. A good regression model is one that has normal or near-normal data distribution. Normality testing can be done by graphical analysis or statistical analysis (Ghozali, Imam, 2021)

The normality test in this study was carried out by statistical analysis which can be seen from the

Kolmogorov-Smirnov test (K-S). This analysis begins with making the following hypothesis: H0: Residual data is normally distributed

Ha: Residual data is not normally distributed

The Kolmogorov-Smirnov test (K-S) analysis is carried out by comparing the significant values in the test results with a predetermined probability level of 0.05, with the following criteria:

- a. If the significant value is <0.05 , then the accepted hypothesis is H_a and H_0 is rejected or it can be said that the data is not normally distributed.
- b. If the significant value is > 0.05 , then the accepted hypothesis is H_0 and H_a is rejected or it can be said that the data is normally distributed (Ghozali, Imam, 2021).

2) Multicollinearity Test

This test is intended to test whether the independent variables in the regression model have a correlation. A model is said to be good if there is no correlation between the independent variables. This can be seen by looking at the tolerance value and the variance inflation factor (VIF) with the following criteria:

- a. If the tolerance value is > 0.10 and the VIF value is <10 , then there are no symptoms of multicollinearity between the independent variables in the study.
- b. If the tolerance value is <0.10 and the VIF value is >10 , then there are symptoms of multicollinearity between the independent variables in the study (Ghozali, Imam, 2021)

3) Heteroscedasticity Test

The heteroscedasticity test is intended to see whether there is inequality in the variance of the residuals from one observation to another in the regression model. If the variance remains the same, it is called homoscedasticity, and if it is different, it is called heteroscedasticity. A good regression model is one that is free from heteroscedasticity (Ghozali, Imam, 2021) This can be known by using the Glejser test, which has the following provisions:

- a. If the significance value is > 0.05 , then it is free from heteroscedasticity.
- b. If the significance value is <0.05 , then it can be concluded that it is affected by heteroscedasticity symptoms (Ghozali, Imam, 2021)

5. Model Test

1) Uji F (ANOVA)

F Test (ANOVA)

The F test is known as the ANOVA test, which is a test that shows the simultaneous influence between independent variables on dependent variables. It can also be used to test whether the regression model in a study is significant or not. The following is the formulation in the F Test:

$$F_{hitung} = \frac{R^2 / k}{(1 - R^2) (n - k - 1)}$$

Keterangan:

R^2 = Determination Coefficient

K = Number of independent variables

N = Number of samples with a significance level of 5%

The basis for decision making in the F test using the calculated F and F table values is as follows:

- a. If the calculated $F > F$ table, then the independent variables simultaneously affect the dependent variable.
- b. Conversely, if the calculated F value $< F$ table, then the independent variables simultaneously do not affect the dependent variable.

The basis for decision making in the F Test based on the significance value of the SPSS output results is:

- a. If the probability value <0.05 , it means that the independent variables simultaneously have an effect on the dependent variable.
- b. If the probability value > 0.05 , it means that the independent variables have no effect on the dependent variable (Ghozali, Imam, 2021)

2) Determination Coefficient Test (R^2)

This test aims to measure how much the independent variables (work culture, work motivation, and performance allowances) are able to explain the dependent variable (employee performance). In testing the coefficient of determination value, the adjusted R square value will be used (Ghozali, 2018). The coefficient of determination value is between 0 (zero) or 1 (one). A small R^2 value means that the ability of the independent variables (work culture, work motivation, and performance allowances) to explain the variation of the dependent variable (employee performance) is very small. Conversely, if the R^2 value obtained is close to 1 (one), the independent variables are increasingly providing the information needed to predict the dependent variables.

6. Hypotesis Test

1) T-test (partial significance test)

The t-test is known as a partial test, which is to test how each independent variable partially affects the dependent variable. This test can be done by comparing the calculated t with the t table at $\alpha = 5\%$ (0.05). The conditions that must be met are:

1. Based on the calculated t and t-table values:
 - a. If the calculated t value $>$ t table, then the independent variable has an effect on the dependent variable.
 - b. If the calculated t value $<$ t table, then the independent variable has no effect on the dependent variable.
2. Based on the significance value of the SPSS output results:
 - a. If the probability value < 0.05 , it means that there is a significant effect of each independent variable on the dependent variable.
 - b. If the probability value is > 0.05 , it is concluded that there is no significant influence of each independent variable on the dependent variable (Ghozali, Imam, 2021)

2) Mediation Effect Test

The mediating or intervening variable is an intermediary variable between the independent variable and the dependent variable. The purpose of the intervening variable is to explain the relationship between x and y and the indirect effect between x and y through the intervening variable. The intervening variable used in this study is the Sobel Test.

The Sobel test is used to determine whether the influence of the intervening variable also affects the relationship between the independent variable and the dependent variable. According to Ghozali (2018) the Sobel Test is intended to test the indirect effect of the Independent/Free variable (X) on the dependent/bound variable (Y) through the intervening variable (Z) with the provision that Z count > 1.96 .

III. RESULTS AND DISCUSSION

A. Research Result

1. Analysis of Hypothesis Test Results

The t-test shows how far the influence of each independent variable is in explaining the dependent variable. Model 1 tests the influence of each independent variable including public service motivation, financial compensation, and professionalism on the dependent variable, namely job satisfaction. Meanwhile, model 2 tests the influence of each independent variable including public service motivation, financial compensation, professionalism and job satisfaction on the dependent variable, namely employee performance. The results of the t-test from each model can be seen in the following table:

Table 1: Results of Hypothesis Testing (t-Test) Model 1

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
1 (Constant)	37.114	7.153			5.189	.000
Public Motivation	.222	.320	.115		.692	.491
	2.992	.156	.110		8.063	.000
Financial	1.988	.157	.660		7.279	.000

a. Dependent Variable: Job Satisfaction

Source: SPSS Analysis Results, 2025

The table above shows the results of hypothesis testing for model 1 which can be described as follows:

- The regression coefficient value of Public Service Motivation is 0.222 and its significance value is 0.491. The research hypothesis assumes a positive relationship between public service motivation and job satisfaction. The test results show a significance value greater than 0.05. It can be concluded that public service motivation does not have a significant effect on job satisfaction.
- The regression coefficient value of the financial compensation variable is 2.992 and its significance value is 0.000. The research hypothesis assumes a positive effect of financial compensation on job satisfaction. Based on the test results, it shows that the significance value of the financial compensation variable is smaller than 0.05, so it can be concluded that financial compensation has a significant effect on job satisfaction.
- The regression coefficient value of the professionalism variable is 1.988 and its significance value is 0.000. The research hypothesis assumes a positive effect between performance allowances on job satisfaction. The test results show that the significance value of the professionalism variable is 0.000, so it can be concluded that professionalism has a significant effect on job satisfaction. The results of the hypothesis testing on the 2nd model can be seen in the table below:

Table 2 Results of Hypothesis Testing (t-Test) Model 2

Model	Unstandardized		Standardized	t	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
1 (Constant)	15.957	7.637		2.089	.041
Public Motivation	.103	.289	.070	.358	.722
Financial Compensation	.586	.320	.114	4.582	.003
Professionalism	.503	.190	.078	5.545	.001
Public Motivation	.549	.221	.457	3.153	.002

a. Dependent Variable: Kinerja

Source: SPSS Analysis Results, 2025

- The regression coefficient value of the Public Service Motivation variable is 0.103 and the significance value is 0.722. The research hypothesis assumes a positive influence between Public Service Motivation and employee performance. The test results show that the significance value of the Public Service Motivation variable is 0.722 or greater than 0.05, so it can be concluded that Public Service Motivation has no significant effect on employee performance.
- The regression coefficient value of the financial compensation variable is 0.586 and the significance value is 0.003. The research hypothesis assumes a positive influence between financial compensation and employee performance. The results of the study show that the significance value is smaller than 0.05 or it can be concluded that financial compensation has a significant effect on employee performance.
- The regression coefficient value of the Professionalism variable is 0.503 and the significance value is 0.001. The research hypothesis assumes a positive influence between Professionalism and employee performance. The results of the study show that the significance value is less than 0.05, so it can be concluded that Professionalism has a significant effect on employee performance.
- The regression coefficient value of the job satisfaction variable is 0.449 and the significance value is 0.002. The research hypothesis formulates that there is a positive influence between job satisfaction and employee performance. The results of the study show that the significance value is less than 0.05, so it can be concluded that job satisfaction has a significant effect on employee performance.

2. Results of Mediation Effect

Path analysis is an extension of multiple linear regression analysis. Regression analysis is carried out twice. The first regression analysis is to determine the strength of the relationship between the independent variable and the mediating variable (intervening). The second regression analysis is to determine the strength of the relationship between the independent variable and the dependent variable.

According to (Ghozali, Imam, 2021) a variable is called intervening if the variable influences the relationship between the independent variable and the dependent variable. Testing the mediation

hypothesis can be done using a procedure developed by Sobel (1982) and is known as the Sobel Test. This Sobel test is conducted by testing the strength of the indirect influence of the independent variable on the dependent variable through the intervening variable.

1) The Influence of Public Service Motivation on Employee Performance through Job Satisfaction

Based on the Beta and Standard Error values in the t-test (Model 1) of public service motivation (X1) on Job Satisfaction (Z) and the t-test Table (Model 2), the Beta and Standard Error values of each work culture and job satisfaction variable are as follows:

a = 0.222. Coefficient of direct effect of the independent variable of work motivation (X1) on the mediating variable of job satisfaction (Z).

b = 0.549 Coefficient of direct effect of the mediating variable of job satisfaction (Z) on the dependent variable (Y).

Sa = 0.320, Standard Error of a. Sb = 0.221 Standard Error of b.

The results are then entered into the online sobel test calculator and the following values are obtained:

Input:	Test statistic:	Std. Error:	p-value:
a 0.222	Sobel test: 0.66818293	0.18240214	0.50401683
b 0.549	Aroian test: 0.62299639	0.19563195	0.53328689
sa 0.320	Goodman test: 0.72488377	0.16813454	0.46852334
sb 0.221	Reset all	Calculate	

Figure 1 Sobel Test Results (Mediation Test) Public Service Motivation Variables on Performance through Job Satisfaction

Source: Sobel test calculator (<https://quantpsy.org/sobel/sobel.htm>), 2025

Based on the calculation results above, it is known that the Zcount value is $0.668 < (1.96)$. This means that job satisfaction (Z) does not mediate the significant influence of the relationship between public service motivation (X1) and employee performance (Y).

2) The Influence of Financial Compensation on Employee Performance through Job Satisfaction

Based on the Beta and Standard Error values in the t-test (Model 1) Financial compensation (X2) on Job Satisfaction (Z) and the t-test Table (Model 2), the Beta and Standard Error values of each work culture and job satisfaction variable are as follows:

a = 2.992 Direct effect coefficient of the independent variable financial compensation (X2) on the mediating variable job satisfaction (Z).

b = 0.156 Direct effect coefficient of the mediating variable job satisfaction (Z) on the dependent variable (Y).

Sa = 0.549, Standard Error of a. Sb = 0.221, Standard Error of b.

The results are then entered into the online sobel test calculator and the following values are obtained:

Input:	Test statistic:	Std. Error:	p-value:
a 2.992	Sobel test: 2.4635844	0.66675532	0.01375555
b 0.156	Aroian test: 2.46029764	0.66764605	0.01388218
sa 0.549	Goodman test: 2.46688438	0.66586339	0.01362944
sb 0.221	Reset all	Calculate	

Figure 2: Sobel Test Results (Mediation Test) Financial Compensation Variables on Performance through Job Satisfaction

Source: Sobel test calculator (<https://quantpsy.org/sobel/sobel.htm>), 2025

Based on the calculation results above, it is known that the Z-count value is $2.463 > (1.96)$. This means that job satisfaction (Z) can mediate the significant influence of the relationship between financial compensation (X2) and employee performance (Y).

3) The Influence of Financial Compensation on Employee Performance through Job Satisfaction

Based on the Beta and Standard Error values in the t-test (Model 1) of Professionalism (X3) on Job Satisfaction (Z) and the t-test Table (Model 2), the Beta and Standard Error values of each work culture and job satisfaction variable are as follows:

a = 1.988 Direct effect coefficient of the independent variable Professionalism (X2) on the mediating variable job satisfaction (Z).

b = 0.156 Direct effect coefficient of the mediating variable job satisfaction (Z) on the dependent variable (Y).

Sa= 0.157 Standard Error of a.

Sb=0.221 Standard Error of b.

The results are then entered into the online sobel test calculator and the following values are obtained:

Input:		Test statistic:	Std. Error:	p-value:
a	1.988	Sobel test:	2.43769465	0.44772302
b	0.549	Aroian test:	2.43040741	0.44906545
Sa	0.157	Goodman test:	2.44504784	0.44637654
Sb	0.221	Reset all	Calculate	0.01448329

Figure 3 Sobel Test Results (Mediation Test) Professionalism Variable on Performance through Job Satisfaction

Source: Sobel test calculator (<https://quantpsy.org/sobel/sobel.htm>), 2025

Based on the calculation results above, it is known that the Z-count value is $2.437 > (1.96)$. This means that job satisfaction (Z) can mediate the significant influence of the relationship between professionalism (X2) and employee performance (Y).

B. Discussion of Research Results

1. The Influence of Public Service Motivation on Employee Job Satisfaction at the Muara Wahau District Office

The first hypothesis in this study states that public service motivation is thought to have a positive influence on employee job satisfaction. The better the work culture applied in the organization, the higher the job satisfaction will be. The results of the first hypothesis test show that public service motivation has a coefficient value of 0.222 and a significance value of 0.491 greater than 0.05. Based on these results, it can be seen that public service motivation has no significant effect on job satisfaction. This study is in line with the results of research conducted by (Murti, 2023). The study stated that public service motivation has no impact on employee satisfaction. This gives the result that motivation is unable to encourage how employee behavior is viewed as something that has an important role in achieving the ultimate goal of an agency.

The lack of influence of public service motivation on job satisfaction occurs because there are employees who feel dissatisfied with the problems that arise in the work unit that cannot be resolved properly. In addition, the lack of employee responsibility regarding tasks and policies related to the agency can trigger a decrease in employee job satisfaction.

2. The Effect of Financial Compensation on Employee Job Satisfaction at the Muara Wahau District Office

The second hypothesis in this study states that financial compensation is thought to have a positive effect on employee job satisfaction. The more appropriate the financial compensation received, the higher the job satisfaction will be. The results of the hypothesis test show that financial compensation has a coefficient value of 2.992 and a significance value of 0.000, which is less than 0.05. Based on these results, it can be seen that financial compensation has a significant effect on job satisfaction.

The policy on providing compensation at the Muara District Office is not something static, but rather dynamic. This means that the provisions for providing compensation for an organization can change from time to time. One way for employees to feel job satisfaction is to fulfill financial compensation, with the provision of

compensation being a factor that encourages employees to work optimally. This study is in line with the results of research conducted by (Latifah et al., 2020) which states that financial compensation has a significant effect on employee job satisfaction.

3. The Influence of Professionalism on Employee Job Satisfaction at the Muara Wahau District Office

The third hypothesis in this study states that Professionalism is thought to have a positive effect on employee job satisfaction. The more professional employees are in doing their jobs, the higher their job satisfaction will be. The results of the hypothesis test show that financial compensation has a coefficient value of 1.988 and a significance value of 0.000 which is less than 0.05. Based on these results, it can be seen that professionalism has a significant effect on job satisfaction.

Increased job satisfaction can indicate a positive attitude towards the work being done. When Muara Wahau District Office Employees are satisfied with their jobs, they tend to provide high-quality services to customers. Satisfied employees tend to be more productive, positive, and creative than those who are dissatisfied because they work professionally. This study is in line with the results of research conducted by (Tamrin et al., 2021) which states that professionalism has a significant effect on employee job satisfaction.

4. The Influence of Job Satisfaction on Employee Performance at the Muara Wahau District Office

The fourth hypothesis in this study states that Job Satisfaction is thought to have a positive influence on employee performance. The higher the job satisfaction, the more it will improve the employee's performance. The results of the hypothesis test show that job satisfaction has a coefficient value of 0.549 and a significance value of 0.002, which is smaller than 0.05. Based on these results, it can be seen that job satisfaction has a significant effect on performance.

Job satisfaction in Muara Wahau District Office employees is a generalization of attitudes towards their work. There is no absolute benchmark for the level of satisfaction because each individual employee at

the Muara Wahau District Office has a different standard of satisfaction. By obtaining employee job satisfaction, employee performance will also increase because job satisfaction will determine a high level of employee performance. The existence of a level of job satisfaction is expected to increase employee performance so that it can achieve the goals of the Agency in obtaining good work results. Employees who feel high satisfaction are more productive than those who are not satisfied, so if employees are not satisfied, they will produce low performance. This study is in line with the results of research conducted by (Adianita et al., 2021) which states that job satisfaction has a significant effect on employee performance.

5. The Influence of Public Service Motivation on Employee Performance at the Muara Wahau District Office

The fifth hypothesis in this study states that Public Service Motivation is thought to have a positive effect on employee performance. The higher the public service motivation, the more it will improve the employee's performance. The results of the hypothesis test show that public service motivation has a coefficient value of 0.103 and a significance value of 0.722 greater than 0.05. Based on these results, it can be seen that public service motivation has no significant effect on performance.

Public perception of public service bureaucracy in Indonesia is still far from good. The public still tends to assume that public services in Indonesia are still slow, inefficient and ineffective. The pathological disease in the Indonesian government is still very much attached. This has an impact on the quality of services received by the community. For Muara Wahau Sub-district Office Employees, public service motivation does not have a significant effect on performance. This shows that the Muara Wahau Sub-district Office has not been able to provide high motivation in public service so that employees are not optimal in providing services. This study is in line with the results of research conducted by (Murti, 2023) which states that public service motivation has no significant effect on employee performance.

6. The Effect of Financial Compensation on Employee Performance at the Muara Wahau Sub-district Office

The sixth hypothesis in this study states that Financial Compensation is thought to have a positive effect on employee performance. The higher the compensation obtained, the more it will improve the employee's performance results. The results of the hypothesis test show that financial compensation has a coefficient value of 0.586 and a significance value of 0.003, which is smaller than 0.05. Based on these results, it can be seen that financial compensation has a significant effect on performance.

Compensation is a reward from the Muara Wahau Sub-district Office for everything that employees have given (effort, time, energy, thoughts, work, achievements) to the Agency. Compensation is part of management that contains various elements in it because it has an impact that is not easy in all positions while the compensation management function is carried out by the Agency regarding one of the strategies of a company or organization.

Providing an appropriate and appropriate financial compensation system is expected to raise enthusiasm and improve employee performance at the Muara Wahau District Office so that they can work better and produce better work output. This is very important for improving employee welfare. This study is in line with the results of research conducted by (Fauria, 2022) which states that financial compensation has a significant effect on employee performance.

7. The Influence of Professionalism on Employee Performance at the Muara Wahau District Office

The seventh hypothesis in this study states that professionalism is thought to have a positive influence on employee performance. The higher the professionalism possessed, the more it will improve the employee's performance results. The results of the hypothesis test show that professionalism has a coefficient value of

0.503 and a significance value of 0.001 which is smaller than 0.05. Based on these results, it can be seen that professionalism has a significant effect on performance.

The attitude of professionalism possessed by employees working at the Muara Wahau District Office will affect increased performance. Employees who have a high attitude of professionalism and can be relied

on in carrying out their duties so that they can run smoothly and produce the results that will be obtained. This study is in line with the results of research conducted by (Selfania et al., 2024) which states that professionalism has a significant effect on employee performance.

8. The effect of public service motivation on employee performance through job satisfaction at the Muara Wahau District Office

The eighth hypothesis in this study states that public service motivation is thought to have a positive influence on employee performance through job satisfaction. The higher the public service motivation, the more it will improve performance results because of employee job satisfaction. The results of the hypothesis test show that public service motivation has a Sobel test value, namely Z-count of $0.668 < (1.96)$. Based on these results, it can be seen that job satisfaction cannot mediate the effect of public service motivation on performance.

Public service motivation at the Muara Wahau District Office is an effort made by an employee in providing excellent service to the community. The Muara Wahau District Office has not been able to provide motivation to its employees, so that employees do not feel satisfied with their work and the work performance produced does not experience significant changes. This study is in line with the results of research conducted by Rosalie Amanda (2017) which states that public service motivation has a significant effect on employee performance through employee job satisfaction.

9. The effect of financial compensation on employee performance through job satisfaction at the Muara Wahau District Office

The ninth hypothesis in this study states that financial compensation is thought to have a positive effect on employee performance through job satisfaction. The higher the financial compensation, the more it will improve performance results because of employee job satisfaction. The results of the hypothesis test show that financial compensation has a Sobel test value, namely Z-count of $2.463 > (1.96)$. Based on these results, it can be seen that job satisfaction can mediate the effect of financial compensation on performance.

Providing financial compensation can improve employee performance at the Muara Wahau District Office, because employees who work will feel job satisfaction so that these employees can work optimally. Employee performance can be maintained optimally by the Instransi, namely by providing awards in the form of fair compensation as a contribution to the services of employees who work. This study is in line with the results of research conducted (Gusti Ayu Diah Puspita Dewi 2022) which states that financial compensation has a significant effect on employee performance through employee job satisfaction.

10. The influence of professionalism on employee performance through job satisfaction at the Muara Wahau District Office

Hypothesis ten in this study states that professionalism is thought to have a positive influence on employee performance through job satisfaction. The higher the professionalism possessed, the more it will increase performance results because of employee job satisfaction. The results of the hypothesis test show that professionalism has a Sobel test value, namely Z-count of $2.437 > (1.96)$. Based on these results, it can be seen that job satisfaction can mediate the influence of professionalism on performance.

Employee professionalism at the Muara Wahau District Office refers to attitudes, behaviors, and expertise in carrying out their duties or work in accordance with established standards. Entities such as expertise, responsibility, integrity, and ethics are key elements that shape the professionalism that exists at the Muara Wahau District Office. Professionalism is not only technical proficiency in a job but also personal quality in interactions and working relationships between employees. If the employee has a good concept of professionalism, it means that the performance produced will be better because of satisfaction with the work he does. This research is in line

with the results of research conducted by (Rosalie Amanda, 2017) which states that professionalism has a significant influence on employee performance through employee job satisfaction.

IV. CONCLUSION

Based on the results of research conducted by researchers, in analyzing the influence of public service motivation, financial compensation and professionalism on performance through job satisfaction, it can be concluded that:

1. Service motivation has no significant effect on employee job satisfaction at the Muara Wahau District Office
2. Financial compensation has a significant effect on job satisfaction at the Muara Wahau District Office
3. Professionalism has a significant effect on job satisfaction at the Muara Wahau District Office
4. Job satisfaction has a significant effect on employee performance at the Muara Wahau District Office
5. Service motivation has no significant effect on employee performance at the Muara Wahau District Office
6. Financial compensation has a significant effect on employee performance at the Muara Wahau District Office
7. Professionalism has a significant effect on employee performance at the Muara Wahau District Office
8. Public service motivation has no significant effect on employee performance through job satisfaction at the Muara Wahau District Office
9. Financial compensation has a significant effect on employee performance through job satisfaction at the Muara Wahau District Office
10. Professionalism has a significant influence on employee performance through job satisfaction at the Muara Wahau District Office.

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